

N Hamp
352.07
W 319
1991

Annual Reports

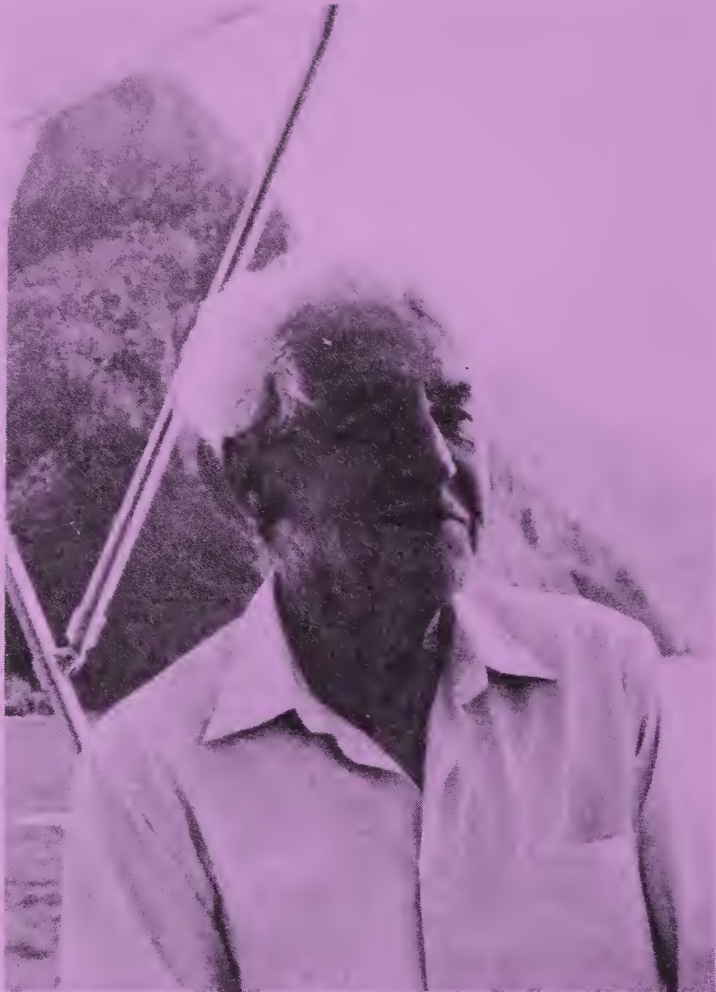
of the
Town of

WASHINGTON NEW HAMPSHIRE



FOR THE YEAR

1991



RICHARD E. GRIFFITH

Selectman
Planning Board
Board of Adjustment
Parks and Recreation Commission
Solid Waste Committee

Always there when the Town needs him.

Annual Reports of The Town Officers of
WASHINGTON NEW HAMPSHIRE
For the Fiscal Year Ending December 31, 1991
Together with Reports of the
WASHINGTON SCHOOL DISTRICT
For the Fiscal Year Ending June 30, 1991

TABLE OF CONTENTS

Town Officers Directory	2
1992 Town Meeting:	
Warrant for Annual Town Meeting	5
1992 Budget for Town, Comparative	12
1992 Budget for Town, Detailed	15
Financial Statements, Year Ending December 31, 1991	
Auditor's Statements:	
Combined Balance Sheet	20
Statement of Estimated and Actual Revenues	21
Statement of Appropriations, Expenditures and Encumbrances	22
Statement of Changes in Unreserved-Undesignated Fund Balance	25
Notes to the Financial Statements	26
Auditor's Report on Financial Presentation	34
Auditor's Letter of Comments and Recommendations	35
Tax Collector's Report	38
Town Clerk's Report	40
Town Treasurer's Report	41
Trustees' of Trust Funds Report	43
Trust Funds Checking Account Reconciliation	44
Cemetery Trustees' Funds Report	45
Shedd Free Library Treasurer's Report	46
Detailed Statement of Payments	48
Gross Wages for Town Employees	66
List of Outstanding Taxes Due	68
Tax Rate Information:	
Tax Rate Computation and Breakdown	70
Tax Credits	71
Summary Inventory of Valuation	72
Current Use Report	73
Report of Town Officers and Committees:	
Archives Committee	74
Assessors	75
Checklist Supervisors	75
Cemetery Trustees	76
Communications Officer	77
Fire Chief	78
Forest Fire Warden	80
Historical Society	81
Lake Sunapee Regional Visiting Nurse Association	82
Meeting House Committee	82
Old Home Day Committee	83
Parks and Recreation Commission	84
Police Chief	85
Recycle Center Committee	86
Rescue Squad	87
Road Agent	88
Selectmen	89
Shedd Free Library	90
Upper Valley-Lake Sunapee Council	92
Town Property, Schedule of	93
Vital Statistics	94
1991 Record of Annual Town Meeting	96
WASHINGTON SCHOOL DISTRICT	S1

TOWN OF WASHINGTON—TOWN OFFICERS DIRECTORY

MODERATOR	G. Michael Otterson	1992
SELECTMEN	Ronald E. Roy	1992
	Jeremy Langley	1993
	Lindsay Collins, Chairman	1994
TOWN CLERK	Vicki Crane	1992
Deputies:	Janice F. Philbrick	
	Lynda B. Roy	
TOWN TREASURER	Sharon Dietrich	1992
Deputy:	Lynda B. Roy	
TAX COLLECTOR	Janice F. Philbrick	1993
Deputies:	Vicki Crane	
	Lynda B. Roy	
HIGHWAY AGENT	David Hunt	1992
POLICE CHIEF	John Mitchell*	
	James X. Dodge**	
FIRE CHIEF	Robert J. Wright	1992
SUPERVISORS OF THE CHECKLIST	Beth Gallagher	1992
	Katherine W. Killam	1994
	Alan Goodspeed	1996
TRUSTEES OF THE LIBRARY	Martha Hamill	1992
	Virginia McKinnon	1993
	Barbara Fields	1994
TRUSTEES OF THE TRUST FUND	Pearl Devlin	1992
	Marcia Goospeed	1993
	Elizabeth A. Wood	1994
TRUSTEES OF THE CEMETERIES	Barbara Gaskell	1992
	Marcia Goodspeed	1993
	Ethel Crane	1994
LIBRARIAN	Barbara Gaskell	

PLANNING BOARD	Robert Hamill	1992
	David P. Rochford	1992
	Julia Dunton, Chairman	1993
	Thomas Talpey	1994
Ex Officio Selectman:	Jeremy Langley	1993
Alternates:	Beth Gallagher*	1994
	John MacNeil**	1994
	Marvin Jager**	1994
BOARD OF ADJUSTMENT	Richard Niven, Chairman	1992
	Charles Dalphond	1993
	Virginia Macy	1993
	William Crowley**	1994
	Susan Wrightsman**	1994
Alternates:	Robert Crane, II	1992
	G. Michael Otterson	1993
	Ralph D. Otterson	1993
	Bruce Woodbury**	1994
BOARD OF ASSESSORS	Beth Gallagher	1992
	Linda Cook	1993
	Kathleen Hunt	1994
EMERGENCY MANAGEMENT DIRECTOR	Jeremy Langley*	
	Richard Gallagher* **	
	David Hunt**	
Alternate:	Robert Crane, II**	
COMMUNICATIONS OFFICER	Lindsay Collins	
CUSTODIAN	Hector Levesque	
FOREST FIRE WARDEN	Robert J. Wright	1992
Deputies:	Hans Eccard	1992
	John Eccard	1992
	David Hunt	1992
	Robert Crane, II	1992
	Edward Thayer	1992
	Bruce Woodbury	1992
	George Eccard	1992
ARSON INVESTIGATOR	Katy Otterson	

PARKS & RECREATION COMMISSION	Linda Cook	1992
	Sally Jenkins*	1992
	Nancy Schwartz	1993
	Kathleen Hunt	1994
	Hector Levesque	1993
ARCHIVES COMMITTEE	Grace Jager	
	Vicki Crane	
	Sally Krone	
HEALTH OFFICER	Bruce Woodbury	1994
PRESERVATION COMMITTEE	Frederick G. Otterson	
	G. Michael Otterson	
	Larry Leizure	
MEETINGHOUSE COMMITTEE	Sally Krone	
	Robert Cilley	
	Philip Barker	
	Virginia Macy	
	Sally Jenkins	
SOLID WASTE COMMITTEE	Christopher Schenk, Chairman	
	Dick Griffith	
	Louis Iadonisi*	
	David Rochford	
	Russell Harrison**	
PERAMBULATOR	Philip Barker	

*Resigned

**Appointed to fill vacancy

The State of New Hampshire

TOWN WARRANT

To the inhabitants of the Town of Washington qualified to vote in Town affairs:

You are hereby notified to meet at the Camp Morgan Lodge in said Washington on Tuesday, the tenth day of March next at nine o'clock in the forenoon. The polls will open at 10:00 a.m. and not close before 7:00 p.m. to elect Town Officers. The following articles will be acted upon:

ARTICLE 1. To elect by nonpartisan ballot a Town Clerk, a Town Treasurer, a Road Agent, and a Fire Chief for one year each; a Moderator for two years; one Selectman, one Library Trustee, one Trustee of the Trust Funds, one Cemetery Trustee, two members of the Planning Board, two members of the Parks & Recreation Commission, one Supervisor of the Checklist for six years; and any other Town Officers; and to vote on the referendum items appearing on the ballot.

ARTICLE 2. To hear reports of any and all officers, committees and agents of the Town and to take any action in relation thereto.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of One Hundred Eighty-Six Thousand Three Hundred Six Dollars (\$186,306.00) to defray the costs of General Government for the ensuing year:

Executive	46,178.00
Election, Registration and Vital Statistics	11,576.00
Financial Administration	56,732.00
Legal Expenses	13,000.00
Insurance	35,000.00
General Government Buildings	11,820.00
Planning and Zoning	5,000.00
Cemeteries	7,000.00

ARTICLE 4. To see if the Town will vote to raise and appropriate the sume of Thirty Thousand One Hundred Eighty Dollars (\$30,180.00) for the operation of the Police Department for the ensuing year:

Salary	23,670.00
FICA	1,810.00
Cruiser and Mileage Expense	1,500.00
Telephone Expenses	1,200.00
Equipment	500.00
Clerical Supplies	400.00
Uniforms	500.00
Animal Control	600.00

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Twenty Seven Thousand Seven Hundred Eighty-Nine Dollars (\$27,789.00) for the operation of the Fire Department for the ensuing year:

Performance Pay	250
Training	2,000
Administrative	1,200
Telephone	1,100
Vehicle	3,500
Air Bottles and Extinguisher	4,500
Equipment	5,700
Supplies	2,450
Insurance	7,089

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Three Thousand Five Hundred One Dollars (\$3,501.00) to defray the costs of Electricity and Heating Fuel for the the Central East Washington Fire Stations for the ensuing year.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000.00) for the purchase of a Fire Truck to be funded as follows: to utilize the Thirty Thousand Dollars (\$30,000.00) raised and appropriated in 1991; to authorize the withdrawal of Seventy One Thousand Dollars (\$71,000.00) plus accrued interest to date of withdrawal from the Fire Truck Capital Reserve Fund created for this purpose; to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (RSA Chapter 33) of not more than Twenty Five Thousand dollars (\$25,000) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; the balance of Twenty Four Thousand Dollars (\$24,000.00) to be raised by general taxation. *(Paper Ballot — 2/3 Vote required.)*

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000.00) for the purchase of a Fire Truck to be funded as follows: to utilize Thirty Thousand Dollars (\$30,000.00) raised and appropriated in 1991; to authorize withdrawal of Seventy One Thousand Dollars (\$71,000.00) plus accrued interest to the date of withdrawal from the Fire Truck Capital Reserve Fund created for this purpose; the balance of Forty Nine Thousand Dollars (\$49,000.00) to be raised by general taxation.

ARTICLE 9. To see if the Town will vote to raise and appropriate Thirty Thousand Dollars (\$30,000.00) as the down payment on a lease/purchase of a Fire Truck, utilizing Thirty Thousand Dollars (\$30,000.00) raised and appropriated in 1991 for this purpose. The balance of five (5) subsequent payments of Thirty One Thousand Eight Hundred Ten Dollars (\$31,810.00) each to be raised and appropriated in subsequent years.

ARTICLE 10. To see if the Town will vote to sell the old Mack Fire Truck and other equipment and to use the moneys to purchase Fire Department equipment.

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of Eleven Hundred Dollars (\$1,100.00) for Emergency Management:

Civil Defense	100.00
Forest Fire Control	1,000.00

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Two Hundred Ninety Three (\$13,293.00) Dollars for Emergency Communications:

Telephone Lines	1,850.00
Dispatch	3,300.00
Radio and Pager Repairs	2,900.00
Improve or Replace Equipment	4,768.00
Electricity	275.00
Miscellaneous	200.00

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for motor fuel to service the Fire, Highway, Police, Rescue and Sanitation departments.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Six Thousand Six Hundred Dollars (\$236,606.00) for the operation of the Highway Department for the ensuing year:

Salaries	95,920.00
FICA	7,194.00
Road Maintenance Materials	38,000.00
Parts, Supplies, Equipment repairs	34,000.00
Leases and Rentals	13,300.00
Medical Insurance	17,500.00
Safety Materials	500.00
Miscellaneous	1,000.00
General Road Improvements	20,000.00
Culvert Extension, Old Stoddard Road	4,500.00
Street Lighting	1,228.00
Electricity	1,172.00
Heating Fuel	2,292.00

ARTICLE 15. To see if the Town will vote to change the name of the 1990 Recycle Center Matching Fund Capital Reserve to the Recycle Center Capital Reserve Fund.
(2/3 vote required)

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of

Ninety Seven Thousand Six Hundred Seventy Six Thousand Dollars (\$97,676.00) for the purchase of Recycling and Transfer equipment for the Washington Recycle Center to be funded as follows: to withdraw from the Recycle Center Capital Reserve Fund Sixteen Thousand Nine Hundred Forty Six Dollars and Seven Cents (\$16,946.07) plus accrued interest to the date of withdrawal; to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (RSA Chapter 33) in the amount of not more than Sixty Six Thousand Eight Hundred Sixty Six Dollars (\$66,866.00) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; the balance of Thirteen Thousand Eight Hundred Sixty Four Dollars (\$13,864.00) to be raised by general taxation. *(Paper Ballot — 2/3 Vote required.)*

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of Sixty Eight Thousand Two Hundred Seventy Two Dollars (\$68,272.00) for the operation of the Solid Waste Recycling Center for the ensuing year:

Salaries	13,954.00
FICA	1,046.00
Electricity	375.00
Transportation/Tipping Fees	44,649.00
Marlow Trash Removal	3,453.00
Leases	2,170.00
Miscellaneous	2,625.00

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of Nineteen Thousand Seven Hundred Seventy Dollars (\$19,770.00) for Health and Welfare for the ensuing year:

Lake Sunapee Home Health Care	1,905.00
Community Youth Advocates	2,500.00
Sullivan County Hospice	250.00
Washington Rescue Squad donation	3,000.00
Marlow Rescue Squad donation	100.00
General Health and Welfare	7,000.00
Administration	4,650.00
FICA	350.00
Old Age Assistance	15.00

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of Thirty Nine Thousand Three Hundred Twenty Four Dollars (\$39,324.00) for the operation of the Parks and Recreation Commission for the ensuing year:

Regular Maintenance and Lawn Care	9,100.00
Camp Morgan Maintenance	12,591.00
Camp Morgan Improvements	9,500.00
Summer Program	6,183.00
Other	1,200.00
Camp Morgan Kitchen Update	750.00

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Dollars (\$13,000.00) for the operation of the Shedd Free Library for the ensuing year.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of One Hundred Seventeen Thousand Two Hundred Fifty Dollars (\$117,250.00) for Debt Service:

Principal: Long-Term Bonds & Notes	70,000.00
Interest: Long Term Bonds & Notes	15,250.00
Interest: Tax & Revenue Anticipation Notes	32,000.00

ARTICLE 22. To see if the Town will raise and appropriate the sume of Forty Thousand Dollars (\$40,000.00) for the purpose of improvements to the following Town Roads: East Washington Road, Washington Drive, Faxon Hill Road, Lempster Mountain Road.

ARTICLE 23. To see if the Town will vote to raise and appropriate Fifteen Thousand Dollars (\$15,000.00) for the Town’s share of the reconstruction of Valley Road in accordance with Court Order dated January 4, 1989 signed by Charles Contas, Justice, Cheshire County Superior Court in the matter of Anatolij Ursini V. Town of Washington and Stoddard.

ARTICLE 24. To see if the Town will vote to raise and appropriate the sume of One Thousand Four Hundred Dollars (\$1,400.00) for the purpose of making the following repairs/improvements to the Town Hall: Complete the second floor renovation, replace the second floor fire escape door, and reinstall the support post in the Town office.
(Requested by the Meeting House Committee.)

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Nine Hundred Forty Five Dollars (\$8,945.00) for the purpose of reprinting the book “History of Washington, New Hampshire, 1768-1886”.

ARTICLE 26. To see if the Town will raise and appropriate the sume of Eight Thousand Eight Hundred Dollars (\$8,800.00) for the purpose of paying Association dues.

ARTICLE 27. To see if the Town will vote to appropriate the Block Grant Highway Funds estimated to be Thirty One Thousand Five Hundred Two Dollars and Seven Cents (\$31,502.07) anticipated during 1992 for use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of Nine Hundred Fifty Dollars (\$950.00) for the installation of a lamp post by the Shedd Free Library walk, and for installation of parking lot lighting on the furnace room addition of the Town Hall.

ARTICLE 29. To see if the Town will vote to utilize Highway Department personnel to perform routine lawn care currently performed by Contractors to be paid for by funds contained within existing Parks and Recreation and Cemeteries appropriations.

ARTICLE 30. To see if the Town will vote to change the term of the Town Clerk from one year to three years, beginning with the term of the town clerk to be elected at next year's regular town meeting.

ARTICLE 31. To see if the Town will vote to authorize the Selectmen to appoint a Highway Agent in accordance with the provisions of RSA 231:62.

ARTICLE 32. To see if the Town will vote to authorize the Selectmen to enter into an agreement with the Washington School District for the purpose of developing and maintaining a school on the Camp Morgan property upon terms and conditions agreeable to both parties, or take any other action in relation thereto.

ARTICLE 33. To see if the Town will vote to acquire from the Washington School District, upon terms and conditions as determined by the Selectmen, the existing school facility located on Town property on the Town common, or take any other action in relation thereto.

ARTICLE 34. To see if the Town will vote to discontinue the highway known as Cross Street between Water Street and Route 31.

ARTICLE 35. To see if the Town will vote to authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 36. To see if the Town will vote to authorize the Selectmen to convey any or all real estate acquired by Town Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

ARTICLE 37. To see if the Town will vote to authorize the Selectmen to accept gifts of personal property, other than cash to the town for any public purposes. This authorization in accordance with RSA 31:05-e shall remain in effect until rescinded by a vote of the Town meeting.

ARTICLE 38. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from a state, federal or governmental unit or private sources which becomes available during the fiscal year pursuant to RSA 31:95-b.

ARTICLE 39. To transact any other business that may legally come before this meeting.

Given under our hands and seals this 23rd day of February, in the year of our Lord, Nineteen Hundred and Ninety Two.

LINDSAY COLLINS
RONALD ROY
JEREMY LANGLEY
Selectmen of Washington, NH
A True Copy—Attest:

LINDSAY COLLINS
RONALD ROY
JEREMY LANGLEY

I, Lindsay Collins, hereby certify that true, attested copies of this Warrant were posted as follows:

On the Camp Morgan Lodge on February 14, 1992,
at 10:00 AM, being the place of meeting;

On the Washington Town Hall on February 14,
1992, at 10:00 AM, being a place of Public Notice; and

On the East Washington Bulletin Board on February
14, 1992, at 5:00 PM; being a place of Public Notice.

STATE OF NEW HAMPSHIRE
Sullivan, ss

The above-named Selectmen, known to me, acknowledged and signed the above certification in my presence.

LYNDA B. ROY
Notary Public
February 13, 1992

BUDGET OF THE TOWN OF WASHINGTON, NH
(Comparative)

Apropriations and Estimates of Revenues for the Ensuing Year
January 1, 1992 to December 31, 1992

Date: February 13, 1992

s/ Lindsay Collins
Ronald Roy
Jeremy Langley

Acct.	PURPOSES OF APPROPRIATION	WA NO.	Actual 1991 Appropri- ations 1991	Expenditures (Gross)	Appropri- ations 1992
	<i>(Restated for 1992 Chart of Accounts)</i>				
	GENERAL GOVERNMENT				
4130	Executive	3	35,341.00	32,827.20	45,678.00
4140	Election, Registration & Vital Statistics	3	6,300.00	5,751.98	11,576.00
4150	Financial Administration	3	42,445.00	43,312.02	56,732.00
4153	Legal Expenses	3	7,724.00	8,576.02	13,000.00
4191	Planning and Zoning	3	5,674.00	3,055.48	5,000.00
4194	General Government Bldgs.	3	12,649.00	10,887.50	11,820.00
4195	Cemeteries	3	6,180.00	6,180.00	7,000.00
4196	Insurance	3	28,625.00	45,492.72	35,000.00
	PUBLIC SAFETY				
4120	Police Department	4	20,756.00	18,030.31	30,180.00
4220	Fire Department	5 & 6	29,220.00	28,860.24	31,290.00
4290	Emergency Management	11	1,300.00	3,639.86	1,100.00
4299.2	Emergency Communication	12	13,780.00	25,044.16 ¹	13,293.00
4299.3	Motor Fuel	13	20,000.00	13,317.16	15,000.00
	HIGHWAYS and STREET				
4312	Highways and Streets	14	241,751.25	248,417.88	235,378.00
4316	Street Lighting	14	1,738.00	1,457.55	1,228.00
	Highway Loader	-	61,457.86	61,447.56	-0-
	SANITATION				
4324	Solid Waste Disposal	17	66,468.00	69,217.88	68,272.00
	HEALTH				
4415	Health Agencies	18	7,680.00	7,664.92	7,770.00
	Health Department	18			5,000.00
	WELFARE				
4442	Direct Assistance	18	5,000.00	4,655.04	7,000.00
	Sub-Totals		614,089.11	637,935.48	602,617.00

CULTURE AND RECREATION

4520	Parks and Recreation	19	42,627.00	42,258.27	39,324.00
4550	Library	20	17,000.00	17,444.54	13,000.00
4583	Patriotic Purposes	3	579.00	125.00	500.00

DEBT SERVICE

4711	Princ.—Long Term Bonds	21	35,000.00	35,000.00	70,000.00
4721	Int.—Long Term Bonds	21	14,670.00	14,925.00	15,250.00
4723	Interest on TAN	21	38,628.00	27,844.94	32,000.00

CAPITAL OUTLAY

Fire Truck	8	30,000.00		49,000.00
Valley Road	23	10,000.00	10,000.00	15,000.00
Road Improvements	22			40,000.00
Town Hall Repairs	24	8,000.00	6,755.00	1,400.00
Reprint Town History	25			8,945.00
Association Dues	26			8,800.00
Lighting	28			950.00

Sub-Totals		196,505.00	154,352.75	294,002.00
------------	--	------------	------------	------------

TOTAL APPROPRIATIONS		810,593.11	792,288.23 ¹	895.486.00
----------------------	--	------------	-------------------------	------------

¹ Includes 1990 Encumbrance of \$13,899.00.

SOURCES OF REVENUE

Acct.	SOURCES OF REVENUE	Estimated Revenue 1991	Actual 1991 Revenue	Estimated Revenue 1992
<i>(Restated for 1992 Chart of Accounts)</i>				
TAXES				
3120	Land Use Change	5,000.00	6,509.00	5,000.00
3185	Yield Taxes	5,000.00	8,130.00	5,000.00
3189	Betterment Assessments	19,700.00	22,657.00	21,433.00
3190	Interest and Penalties	10,500.00	19,096.00	12,000.00
LICENSES, PERMITS and FEES				
3210	Business Licenses and Permits	715.00	2,376.00	1,200.00
3220	Motor Vehicle Permit Fees	50,500.00	54,576.00	52,000.00
3290	Other Licenses, Permits, Fees	1,600.00	3,122.00	1,700.00
FROM STATE				
3351	Shared Revenue	4,660.00	13,421.00	-0-
3353	Highway Block Grant	29,438.00	29,438.00	31,502.00
3356	State and Federal Forest Land Reimbursement	4,149.00	4,149.00	-0-
3359	Other	16.00	1,427.00	-0-
CHARGES FOR SERVICES				
3401	Income from Departments	915.00	1,950.00	1,800.00
3409	Rent of Town Property	725.00	1,325.00	1,200.00
MISCELLANEOUS REVENUE				
3501	Sales of Municipal Property	251.00	1,057.00	500.00
3502	Interest on Investments	4,500.00	7,470.00	4,000.00
3590	Other		510.00	-0-
INTERFUND OPERATING TRANSFERS IN				
3914	Capital Reserve Funds:			
	Loader Fund	5,476.00	5,930.00	
	Bailey Road Trust Fund Interest		85.00	
OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes	31,637.00	30,000.00	
TOTAL REVENUES AND CREDITS		174,782.00	213,228.00	141,335.00

Total Appropriations \$895,486.00

Less: Amount of Estimated Revenues,
Exclusive of Taxes 141,335.00

Amount of Taxes to be Raised
(Exclusive of School and County Taxes) \$754,151.00

BUDGET OF THE TOWN OF WASHINGTON, NH

(Detailed)

February 13, 1992

GENERAL GOVERNMENT

—Executive—

Selectmen, Salary	15,000		
Admin. Assist., Salary	6,000		
Moderator, Salary	250		
Advertising	1,000		
Copier	850		
Contingency	2,500		
Dues	550		
Equipment	2,000		
FICA	1,670		
Office Expense	100		
Patriotic Purposes	500		
Perambulation	500		
Postage	4,838		
Postal Meter	420		
Reimb. Expenses	500		
Supplies	3,400		
Telephone	2,100		
Town Report	4,000	46,178	46,178

—Election, Registration, Vital Statistics—

Town Clerk, Salary	5,000		
Convention	500		
Dues	20		
FICA	385		
Supplies	211	6,116	
Voter Registration, Salary	1,540	1,540	
Election Admin., Salary	1,240		
FICA	250		
Special Meeting, Salary	490		
Supplies	1,940	3,920	11,576

—Financial Administration/Accounting—

Accounting	12,000		
Bookkeeper, Trust Fund	550		
Bookkeeper, Cemetery	50		
FICA	965	13,565	
Auditing	5,400	5,400	
Assessing, Salary	12,000		
Courses/Conf.	1,250		
Dues	20		

FICA	920		
Hearings	1,000		
Registry	1,000		
Tax Maps	3,300	19,490	
Tax Collecting, Salary	9,000		
Bill Printing	780		
Courses/Conf.	1,000		
Dues	15		
FICA	690		
Miscellaneous	100	11,585	
Treasurer, Salary	2,500		
FICA	192	2,692	
—Information Systems—			
Computer Contract	3,500		
Training	500	4,000	56,732
—Legal—	13,000	13,000	13,000
—Insurance—			
Automobile	5,900		
General Liability	3,950		
Police Liability	2,100		
Professional Liability	2,100		
Property Insurance	5,100		
Public Officials Bond	850		
Unemployment Compensation	1,500		
Workmans' Compensation	13,500	35,000	35,000
—General Government Buildings—			
Archives	100		
Electricity	1,375		
FICA	295		
Fire Alarm Maintenance	400		
Heat	3,000		
Heat, Archives	850		
Janitorial	3,800		
Maintenance/Supplies	1,500		
Preservation	500	11,820	11,820
—Planning and Zoning—			
Board Operations	1,305		
Clerical	700		
Dues	445		
FICA	50		
Master Plan	2,000		
Zoning Board	500	5,000	5,000

—Cemeteries—				
Maintenance/Mowing	7,000	7,000	7,000	
TOTAL GENERAL GOVERNMENT			186,306	Art. 3

PUBLIC SAFETY

—Police Department—				
Officers Salary and Training	23,670			
Animal Control	600			
Clerical Supplies	400			
Cruiser/Mileage	1,500			
Equipment	500			
FICA	1,810			
Telephone Expenses	1,200			
Uniforms	500	30,180		Art. 4

—Fire Department—				
Administrative	1,200			
Air Bottles/Extinguishers	4,500			
Electricity/Heat	3,501			
Equipment	5,700			
Insurance	7,089			
Performance Pay	250			
Supplies	2,450			
Telephone	1,100			
Training	2,000			
Vehicle Maintenance	3,500	31,290		Art. 5&6

—Emergency Management—				
Civil Defense	100			
Forest Fire Control	1,000	1,100		Art. 11

—Emergency Communications—				
Dispatch	3,300			
Electricity	275			
Improve/Replace	4,768			
Miscellaneous	200			
Repairs	2,900			
Telephone Lines	1,850	13,293		Art. 12

—Motor Fuel—				
Motor Fuel	15,000	15,000		Art. 13

TOTAL PUBLIC SAFETY			90,863	
---------------------	--	--	--------	--

HIGHWAYS and STREETS

—Highway Department—

Salaries	95,920	
FICA	7,194	
Culvert Extension, Old Stoddard	4,500	
Electricity	1,172	
General Road Improvements	20,000	
Heating Fuel	2,292	
Leases/Rentals	13,300	
Medical Insurance	17,500	
Miscellaneous	1,000	
Parts, Supplies	34,000	
Road Maint. Materials	38,000	
Safety Materials	500	
Street Lighting	1,228	236,606

TOTAL HIGHWAYS

236,606 Art. 14

SANITATION

Salaries	13,954	
FICA	1,046	
Electricity	375	
Leases	2,170	
Marlow Trash Removal	3,453	
Miscellaneous	2,625	
Transportation/Tipping	44,649	68,272

TOTAL SANITATION

68,272 Art. 17

HEALTH and WELFARE

Administration	4,650	
FICA	350	
Community Youth Advocates	2,500	
General Health/Welfare	7,000	
Lake Sunapee Home Health	1,905	
Marlow Rescue Squad	100	
Old Age Assistance	15	
Sullivan County Hospice	250	
Washington Rescue Squad	3,000	19,770

TOTAL HEALTH/WELFARE

19,770 Art. 18

CULTURE and RECREATION

—Parks and Recreation—

Camp Morgan Improvements	9,500	
Camp Morgan Kitchen Update	750	
Camp Morgan Maintenance	12,591	

Maintenance/Lawn Care	9,100		
Other	1,200		
Summer Program	6,183	39,324	Art. 19
—Shedd Free Library—			
Librarians, Salary	6,020		
FICA	480		
Media	4,450		
Repairs	500		
Services/Cleaning	1,200		
Supplies	650		
Utilities	2,700		
Less: Trusts & Reimb.	-3,000	13,000	Art. 20
TOTAL CULTURE/RECREATION		52,324	

DEBT SERVICE

Interst — Short Term	32,000		
Interest — Long Term	15,250		
Principal — Long Term	70,000	117,250	
TOTAL DEBT SERVICE		117,250	Art. 21

BASIC OPERATING BUDGET **771,391**

ADDITIONAL APPROPRIATION ARTICLES

Article 7 — Fire Truck	(24,000)
Borrowing	
Article 8 — Fire Truck	49,000
Purchase	
Article 9 — Fire Truck	(31,000)
Lease/Purchase	
Article 15 — Recycle Center Equipment	(13,864)
Reduce Article 16 by equal amount	
Article 22 — Road Improvements	40,000
Article 23 — Valley Road	15,000
Article 24 — Town Hall	1,400
Article 25 — Reprint Town History	8,945
Article 26 — Association Dues	8,800
Article 28 — Lighting	950

TOTAL 8 PLUS 22 THRU 28 **124,095**

MAXIMUM TOTAL APPROPRIATIONS **895,486**

Exhibit A — Town of Washington
COMBINED BALANCE SHEET—ALL FUND TYPES AND ACCOUNT GROUPS
For the Year Ending December 31, 1991

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Revenue			December 31, 1991	December 31, 1990
ASSETS AND OTHER DEBTS						
ASSETS						
Cash and Equivalents	\$294,413	\$7,399	\$208,886	\$	\$510,698	\$352,835
RECEIVABLES (Net of Allowances for Uncollectibles)						
Interest Taxes						5,842
SPECIAL ASSESSMENTS	264,715				264,715	245,798
Current	1,640				1,640	4,441
Noncurrent	121,455				121,455	143,900
Intergovernmental	232				232	200
Other						3,124
Interfund Receivable						
Tax Decded Property—Subject to Resale	10,036				10,036	
OTHER DEBTS						
Amount To Be Provided for Retirement of General Long-Term Debt						
TOTAL ASSETS AND OTHER DEBTS	\$692,491	\$7,399	\$208,886	255,000	\$1,163,776	260,000
				\$255,000		\$1,016,140
LIABILITIES AND EQUITY						
LIABILITIES						
Accounts Payable	\$ 2,006	\$ 261	\$	\$	\$ 2,267	\$ 4,188
Accrued Payroll and Benefits	3,272				3,272	2,945
Intergovernmental Payable	368,572				368,572	371,275
Interfund Payable						3,124
Escrow and Performance Deposits	34,424				34,424	25,561
Deferred Revenue	121,455				121,455	143,900
Tax Anticipation Notes Payable	100,000			255,000	100,000	260,000
General Obligation Debt Payable						
Total Liabilities	629,729	261		255,000	884,990	810,993
EQUITY						
FUND BALANCES						
Reserved for Endowments			120,817		120,817	116,623
Reserved for Encumbrances	46,317				46,317	30,216
Reserved for Tax Decded Property	10,036				10,036	10,036
Reserved for Special Purposes			88,069		88,069	87,782
UNRESERVED						
Designated for Special Purposes	6,409	7,138			7,138	5,567
Undesignated (Deficit)					6,409	(35,041)
Total Equity	62,762	7,138	208,886		278,786	205,147
TOTAL LIABILITIES AND EQUITY	\$692,491	\$7,399	\$208,886	\$255,000	\$1,163,776	\$1,016,140

The notes to the financial statements are an integral part of this statement.

Exhibit A-1 — Town of Washington
General Fund
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
For the Year Ending December 31, 1991

REVENUES	Estimated	Actual	Over (Under) Budget
TAXES			
Property and Inventory	\$ 1,343,206	\$ 1,344,601	\$ 1,395
Yield	5,000	8,130	3,130
Land Use Change	5,000	6,509	1,509
Betterment Assessments	19,700	22,657	2,957
Interest and Penalties on Taxes	10,500	19,096	8,596
TOTAL TAXES	<u>\$ 1,383,406</u>	<u>\$ 1,400,993</u>	<u>\$17,587</u>
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	50,500	54,576	4,076
Dog Licenses	600	746	146
Business Licenses, Permits and Fees	715	2,376	1,661
Municipal Agent Fees		1,477	1,477
Boat Registration Fees		899	899
TOTAL LICENSES AND PERMITS	<u>\$ 51,815</u>	<u>\$ 60,074</u>	<u>\$ 8,259</u>
INTERGOVERNMENTAL REVENUES — STATE			
Shared Revenue	13,421	13,421	
Highway Block Grant	29,438	29,438	
Reimb. a/c State-Federal Forest Land	4,149	4,149	
Gas Tax Refund		1,322	1,322
Other Reimbursements	16	105	89
TOTAL INTERGOVERNMENTAL REVENUES	<u>\$ 47,024</u>	<u>\$ 48,435</u>	<u>\$ 1,411</u>
CHARGES FOR SERVICES			
Income From Departments	915	1,950	1,035
Rent of Town Property	725	1,325	600
TOTAL CHARGES FOR SERVICES	<u>\$ 1,640</u>	<u>\$ 3,275</u>	<u>\$ 1,635</u>
MISCELLANEOUS REVENUES			
Interest on Deposits	4,500	7,470	2,970
Sale of Town Property	251	1,057	806
Donations and Gifts		115	115
Other		395	395
TOTAL MISCELLANEOUS REVENUES	<u>\$ 4,751</u>	<u>\$ 9,037</u>	<u>\$ 4,286</u>
OTHER FINANCING SOURCES			
Proceeds of General Long-Term Debt	31,637	30,000	(1,637)
OPERATING TRANSFERS IN			
INTERFUND TRANSFERS			
TRUST FUNDS			
EXPENDABLE TRUST FUNDS			
Capital Reserve Funds	5,476	5,930	454
Nonexpendable Trust Funds		85	85
TOTAL OTHER FINANCING SOURCES	<u>37,113</u>	<u>36,015</u>	<u>(1,098)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$ 1,525,749</u></u>	<u><u>\$ 1,557,829</u></u>	<u><u>\$32,080</u></u>

Exhibit A-2 — Town of Washington
General Fund

STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
For the Fiscal Year Ending December 31, 1991

	Encum- bered From 1990	Appropri- ations—1991	Expenditures Net of Refunds	Encum- bered To 1992	(Over) Under Budget
CURRENT					
GENERAL GOVERNMENT					
Town Officers' Salaries	\$	35,113	\$ 34,354	\$	\$ 759
Town Officers' Expenses		41,494	41,630		(136)
Election and Registration Expenses		2,318	1,221		1,097
General Government Buildings		18, 889	15,745		3,144
Planning and Zoning		5,408	2,581		2,827
Legal Expenses		7,724	8,576		(852)
Advertising and Regional Associations		850	1,120		(270)
Contingency		1,932	216		1,716
Employee Benefits		11,975	12,172		(197)
Insurance		27,039	36,850		(9,811)
Unemployment Compensation		463	1,455		(992)
Fuel For Departments		20,000	12,530		7,470
Other			187		(187)
Total General Government		173,205	168,637		4,568
PUBLIC SAFETY					
Police Department		20,000	17,277		2,723
Fire Department		14,000	14,506		(506)
Fire Department—Protective Clothing		4,990	4,990		
Fire Department—Insurance		6,924	6,206		718
Emergency Communications System	906	10,400	8,426	2,728	2,880
Fire Department—Special Projects	2,738				
Forest Fires					
Total Public Safety	3,644	1,000	2,826		(1,826)
		57,314	54,231	2,738	3,989

	Emcum- bered From 1990	Appropri- ations—1991	Expenditures Net of Refunds	Encum- bered To 1992	(Over) Under Budget
HIGHWAYS, STREETS, BRIDGES					
General Highway Department Expenses		234,076	234,933		(857)
Street Lighting		1,738	1,458		280
Total Highways, Streets, Bridges		235,814	236,391		(577)
SANITATION					
Solid Waste Disposal	13,579	66,000	68,750	13,579	(2,750)
HEALTH					
Health Department		4,565	4,565		
Hospitals and Ambulances		3,100	3,100		
Total Health		7,665	7,665		
WELFARE					
General Assistance		5,000	3,767		1,233
Old Age Assistance		15			15
CULTURE AND RECREATION					
Parks and Recreation		33,185	32,760		425
Patriotic Purposes		579	125		454
Camp Morgan Repairs		6,250	6,226		24
Total Culture and Recreation		40,014	39,111		903
CAPITAL OUTLAY					
Emergency Communication System Replacement	12,993	4,630	17,381		242
Valley Road		10,000	10,000		
Town Hall Repairs		8,000	6,755		1,245
Loader		61,458	61,448		10
Fire Truck		30,000		30,000	
Total Capital Outlay	12,993	114,088	95,584	30,000	1,497

	Emcum- bered From 1990	Appropri- ations—1991	Expenditures Net of Refunds	Encum- bered To 1992	(Over) Under Budget
DEBT SERVICE					
Principal of Long-Term Debt		35,000	35,000		
Interest Expense—Long-Term Debt		14,670	14,925		(255)
Interest Expense—Tax Anticipation Notes		38,628	27,845		10,783
Total Debt Service		88,298	77,770		10,528
INTERGOVERNMENTAL					
School District Assessment		468,572	468,572		
Country Tax Assessment		246,584	246,584		
Total Intergovernmental		715,156	715,156		
OTHER FINANCING USES					
OPERATING TRANSFERS OUT					
INTERFUND TRANSFERS					
SPECIAL REVENUE FUNDS					
Shedd Free Library		17,000	17,000		
Cemetery Trustees		6,180	6,180		
Total Operating Transfers Out		23,180	23,180		
TOTAL APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES	\$ 30,216	\$ 1,525,749	\$ 1,490,242	\$ 46,317	\$ 19,406

The notes to the financial statements are an integral part of this statement.

**Exhibit A-3 — Town of Washington
General Fund
STATEMENT OF CHANGES IN
UNRESERVED-UNDESIGNATED FUND BALANCES
For the Fiscal Year Ended December 31, 1991**

UNRESERVED-UNDESIGNATED FUND BALANCE—		
JANUARY 1 (As Restated—Note 6)	(\$ 35,041)	
DEDUCTION		
Increase in Reserve for Tax Deeded Property	<u>10,036</u>	
		(\$ 45,077)
ADDITION		
1991 Budget Summary		
Revenue Surplus (Exhibit A-1)	\$ 32,080	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>19,406</u>	
1991 Budget Surplus		<u>51,486</u>
UNRESERVED-UNDESIGNATED FUND BALANCE—		
December 31, 1991		<u><u>\$ 6,409</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1989

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Washington, New Hampshire was incorporated in 1776 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," The Town of Washington includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organization is not part of the Town and is excluded from the accompanying financial report:

Washington School District

B. *Basis of Presentation*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund — The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Shedd Free Library and Cemetery Trustees Funds.

FIDUCIARY FUND TYPES

Fiduciary Funds include Expendable and Nonexpendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position.

Trust Funds — Trust Funds are used to account for the assets held in trust by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

- Cemetery Funds
- School Funds
- Library Funds
- Bailey Road Funds

Expendable Trust Funds

- Capital Reserve

ACCOUNT GROUPS

Account groups are used to establish account control and accountability for the Town's general fixed assets and general long-term debt.

General Fixed Assets Account Group — This group of accounts is established to account for all fixed assets of the Town.

General Long-Term Debt Account Group — This group of accounts is established to account for all long-term debt of the Town.

TOTAL COLUMNS (Memorandum Only) ON COMBINED STATEMENTS

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. *Basis of Accounting*

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the ammount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of

of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. *Budgetary Accounting*

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town’s operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Beginning Fund Balance —	\$30,216
Reserved for Encumbrances	

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

E. *Assets, Liabilities and Fund Equity*

1. *Cash and Equivalents*

State Statues authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes or properties involved in bankruptcy have been reserved. These total \$26,312.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Washington annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above and below.

The town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized with a reserve representing those properties involved in bankruptcy as explained above.

Also, management has recognized a reserve of \$10,000 representing potential abatements of property tax receivables for the tax levy of 1991.

3. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

4. *Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments — represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

Reserved for Encumbrances — is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes — is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds.

F. *Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

Compensated Absences

Vested or accumulated earned time leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive earned time benefits.

Highway Department employees earn five days compensatory sick leave per year. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

NOTES 2 — ASSETS

A. *Cash and Investments*

At year end, the carrying amount of the Town's cash deposits is \$510,698 and the bank balance is \$503,512. Of the bank balance, \$346,208 was covered by Federal depository insurance and \$157,304 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

B. *Property Taxes*

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

Interest of 12% is charged on property taxes unpaid after thirty days from the date of billing.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in

tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Washington School District and Sullivan County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C *Special Assessments Receivable*

The Town has recorded \$123,095 as special assessments receivable at December 31, 1991. This special assessment is used to pay for the Valley Road Construction Bond.

NOTES 3 — LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$368,572 as an intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Washington School District during the six-month period ending June 30, 1992.

B. *Long-Term Debt*

General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	\$260,000
New Debt Incurred	30,000
General Obligation Debt Retired	<u>(35,000)</u>
General Obligation Debt Payable, December 31, 1991	<u>\$255,000</u>

General obligation debt payable at December 31, 1991 is comprised of the following individual issues:

\$240,000 Camp Morgan Land Acquisition Notes due in annual installments of \$10,000 through May 10, 1991; then annual installments of \$15,000 through May 10, 1999, interest at 5.00%	\$120,000
\$55,000 Municipal Bonds for second phase of Valley Road Engineering Study, operation of Transfer Station and Landfill Closure due in installments of \$20,000 on July 15, 1989; \$15,000 on July 15, 1990, and then \$10,000 annually through July 15, 1992; interest at 6.15%	10,000
\$125,000 Valley Road Construction Bond due in annual installments of \$15,000 starting on July 15, 1990 through July 15, 1994; then annual install- ments of \$10,000 through July 15, 1999; interest at 6.75% through July 15, 1995, then annual interest at 6.80% through July 15, 1999. This issue to be serviced through special assessments as indicated in Note 2.	95,000

\$30,000 Loader Note due in an annual installment of \$30,000 on April 14, 1992; interest at 6.85%	30,000
TOTAL	<u>\$255,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt			
Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1992	\$ 70,000	\$ 14,757	\$ 84,757
1993	30,000	10,295	40,295
1994	30,000	8,533	38,533
1995	25,000	6,770	31,770
1996	25,000	5,345	30,345
1997-1999	75,000	7,455	82,455
TOTALS	<u>\$255,000</u>	<u>\$53,155</u>	<u>\$308,155</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Washington is using an equalized value of \$87,454,093 and a legal debt margin of \$1,530,446.

Tax Anticipation Notes Payable

State Statutes allow the Town to incur debt up to the amount of the current property tax levy, or the amount of the prior-year levy if the tax amount has not been determined for the current year at the time of borrowing, in anticipation of the taxes in order to pay current maintenance and operation expenses. Notes issued in accordance with these statutes are general obligations of the Town.

The following tax anticipation note payable was outstanding at December 31, 1991:

<u>Amount</u>	<u>Interest Rate</u>	<u>Due Date</u>
<u>\$100,000</u>	5.5%	March 13, 1992

NOTE 4 — FUND EQUITY

Reservations of Fund Balances

Reserve for Encumbrances — The General Fund reserve for encumbrances at December 31, 1991 is detailed in Exhibit A-2 and totals \$46,317.

Reserved for Special Purposes — The \$88,069 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

Reserved for Tax Deeded Property — The \$10,036 of fund balances reserved for Tax Deeded property represents properties which the Town acquired deeds to during the year through the tax lien process, and which expects to sell during the subsequent year.

Reserved for Endowments — The \$120,817 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes — The \$7,138 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

Trust Funds — The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed as follows:

Purpose	Nonexpendable	
	Principal	Income
Cemetery Funds	\$ 48,942	\$15,248
Bailey Road Funds	1,000	
School Funds	16,246	3,804
Library Funds	35,577	
TOTAL EXPENDABLE	\$101,765	\$19,052
Expendable		
Capital Reserve Funds		
Fire Truck	\$ 71,123	
Recycling	16,946	
TOTAL EXPENDABLE	\$88,069	
TOTAL ALL TRUST FUNDS	\$208,886	

NOTE 5 — LITIGATION

There is a suit pending against the Town which arose in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of this suit will not have a material effect on the financial position of the Town.

NOTE 6 — RESTATEMENT OF FUND BALANCE

The General Fund unreserved-undesignated fund balance has been restated as follows:

Fund Balance — January 1, 1991, as previously reported	(\$31,769)
Restatement to record accrual of salaries, benefits and accounts payable	(3,272)
Fund Balance — January 1, 1991, as restated	<u>(\$35,041)</u>

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Board of Selectmen
Town of Washington
Washington, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Washington as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fund Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fund Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Washington as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

PLODZIK & SANDERSON
Professional Association

January 24, 1992

PLODZIK & SANDERSON
Professional Association — Accountants & Auditors

To the Members of the Board of Selectmen
Town of Washington
Washington, New Hampshire

We have audited the financial statements of the Town of Washington for the year ended December 31, 1991, and have issued our report thereon dated January 24, 1992. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

ELIMINATION OF DEFICIT FUND BALANCE

At December 31, 1990, we reported that the Town had an unreserved-undesignated fund deficit of \$31,769. At December 31, 1991, the Town's financial position has changed to an unreserved-undesignated surplus of \$6,409.

We are pleased to note that the Town, through tight expenditure control over budgetary appropriations, along with being conservative in estimating revenues, has eliminated the deficit. We do continue to recommend, because of the minimal surplus and the present economic conditions, along with increased bankruptcy filings and a higher percentage of uncollected taxes, that Town administrators continue to observe the same procedures as applied in 1991.

CEMETERY TRUSTEES

During our audit of the Washington Cemetery Trustees records, the following two matters came to our attention. On January 7, 1991, the Trustees of Trust Funds wrote a check to the Cemetery Trustees in the amount of \$2,857.22, which was not deposited until May 23, 1991 by the Cemetery Trustees. Also, through the testing of paid invoices, we noted a late payment fee, in one instance of \$23.80.

It is apparent that the books and records need to be kept up to date. All monies should be deposited within one week of receipt, and likewise all invoices should be paid in a timely manner to avoid costly interest and service charges.

TAX COLLECTOR

Taxes Liened by Town

During our testing of the Tax Collector's summary of tax liens, we noted that the amount of taxes for which the Town obtained a lien differed from the amount of actual check written to the Tax Collector by \$4,437. This amount represented penalties connected with the lien process.

We recommend in the future that the Town remit the gross amount representing the principal portion and all interest and costs associated with the tax lien to the Tax Collector, so that all revenues associated with the lien will be recorded.

SEMI-ANNUAL BILLING

It has come to our attention that the Town is considering semi-annual tax billings. We believe this would be advantageous to the Town, primarily because tax anticipation borrowing is reduced, thereby reducing interest expense.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance during the course of our audit have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,
PLODZIK & SANDERSON
Professional Association

APPENDIX**PLODZIK & SANDERSON, PA***Purpose and Limitations of Review*

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the 1991 financial statements. This report does not affect our report on these financial statements dated January 24, 1992.

The preceding report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit distribution of this report, which, upon acceptance by the Members of the Board is a matter of public record.

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1991

-DR-	Levies of	
	1991	Prior
Uncollected Taxes—Beginning of Fiscal Year ¹		
Property Taxes		\$ 183,329.05
Land Use Change Tax		1,978.70
Yield Taxes		90.14
Betterment Tax		4,441.00
Taxes Committed to Collector:		
Property Taxes	\$ 1,388,243.00	
Land Use Change Tax	8,109.52	1,409.00
Yield Taxes	8,464.97	707.33
Betterment	22,674.00	
Added Taxes:		
Property Taxes	1,465.00	
Abatements	1,436.00	7,342.28
Overpayments: ²		
a/c Adjustments		95.56
Interest Collected on Delinquent Taxes	210.55	6,027.08
Penalties Collected on Property Taxes	72.50	339.50
TOTL DEBITS	\$1,430,675.54	\$205,759.64

-CR-	Levies of	
	1991	Prior
Remitted to Treasurer During the Fiscal Year		
Property Taxes	\$ 1,168,481.72	\$ 182,197.89
Land Use Change Tax	5,099.52	3,387.70
Yield Taxes	7,422.49	797.47
Betterment	21,033.88	4,424.00
Interest on Taxes	210.55	6,027.98
Penalties on Resident Tax	72.50	339.50
Abatements Allowed:		
Property Taxes	332.00	8,569.00
Yield Taxes	1,042.48	
Betterment		17.00
Current Use	3,010.00	
Uncollected Taxes End of Fiscal Year:		
Property Taxes	222,322.27	
Betterment	1,640.12	
Excess Debit	8.01	
TOTAL CREDITS	\$ 1,430,675.54	\$ 205,759.64

¹These uncollected balances should be the same as last year's ending balances.

²Overpayments should be included as part of regular remittance items

TAX COLLECTOR'S REPORT
Summary of Tax Sales
Fiscal Year Ended December 31, 1991

-DR-	Tax Sale/Lien on Account of Levies of		
	1990	1989	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$ 46,304.28	\$14,096.11
Taxes Sold/Executed To Town During Fiscal Year:	\$ 78,056.31		
Subsequent Taxes Paid:	107.88*		
Interest Collected After Sale/Lien Execution:	1,035.28	3,201.93	3,409.76
Redemption Cost:	270.88	447.00	313.50
TOTAL DEBITS	\$ 79,470.35	\$ 49,953.21	\$17,819.37
 CR-			
Remittance to Treasurer During Fiscal Year:			
Redemptions	\$ 20,649.95	\$ 18,287.63	\$10,141.93
Interest and Cost after Sale	1,306.16	3,648.93	3,723.26
Ledger Accounts		268.08	460.00
Abatements During Year	15.28		
Deeded to Town During Year	3,447.11	3,094.58	3,494.18
Unredeemed Taxes End of Year	53,943.97	24,653.99	
Unredeemed Subsequent Taxes	107.88*		
TOTAL CREDITS	\$ 79,470.35	\$ 49,953.21	\$17,819.37

* 1991 Tax Liens

TOWN OF WASHINGTON — TOWN CLERK'S REPORT — 1991

Motor Vehicle Permits	\$54,579.50
Motor Vehicle Title Fees	146.00
Municipal Agent Fees	1,477.00
Motor Vehicle Overpayments	21.41
Dog Licenses	678.00
Dog License Penalty	68.00
UCC's	132.00
Filing Fees	11.00
New Town Histories	66.00
Old Town Histories	60.00
Postage	9.00
Birth Certificate copy	3.00
Death Certificates	10.00
Death Certificate copies	39.00
Marriage Certificates	280.00
NSF Charge	20.00

TOTAL COLLECTED**\$57,599.91**

Respectfully submitted,
VICKI L. CRANE, Town Clerk

REPORT OF TOWN TREASURER

General Account

Cash Balance — December 31, 1990		\$	74,612.54
Receipts:			
Tax Collector	\$1,455,843.16		
Boat Fees	899.12		
NSF Charges	100.00	1,456,842.28	
Tax Anticipation Notes	825,000.00	825,000.00	
Town Clerk	57,599.91	57,599.91	
State of New Hampshire			
Block Grant	29,437.81		
Revenue Distribution	13,420.92		
State and Federal Forest Land	4,161.31		
Gas Tax Refund	1,784.05		
Forest Fire Reimbursement (1990)	92.74	48,896.50	
Long Term Notes — Loader	30,000.00	30,000.00	
Interest on Deposits			
NOW Accounts	4,479.11		
Certificate of Deposit	4,702.18		
Money Market Accounts	12.99	9,194.28	
Gifts to Town			
Edna Gage Estate	3,500.00		
Interest on Account	67.46		
Old Home Day Committee	115.45	3,682.91	
Income From Departments			
Selectmen			
Reimbursements	10,481.09		
Permits, Fees, Fines	2,149.25		
Publications and Services	1,690.82		
Yield Tax Escrow	1,500.00		
Miscellaneous	1,257.49	17,678.66	
Retirement Reimbursement	600.00	600.00	
Highway Department — Reimbursements	6,242.05	6,242.05	
Trustees of Trust Funds			
Loader Capital Reserve Account			
Withdrawal	5,930.08		
Bailey Road Interest	85.43	6,015.51	
Rent of Town Property	2,625.00	2,625.00	
Washington School District			
Reimbursements	1,041.51	1,041.51	
Forest Fire — Reimbursements	672.49	672.49	
Board of Adjustment — Hearing Costs	736.92	736.92	
Shedd Free Library			
Publications	170.00	594.84	
Reimbursements	424.84	594.84	

Solid Waste Recycle Center		
Reimbursements	544.01	544.01
Parks and Recreation Commission		
Reimbursements	290.00	290.00
Planning Board — Fees	255.00	255.00
Police Dept. — Reports & Fines	127.00	127.00
Emergency Communications — Reimb.	37.55	37.55
TOTAL RECEIPTS & BALANCE ON HAND		\$2,542,688.96

TRANSFERS IN:

Money Market Account Transfer	2,750.95	
Payroll Account Closeout	4,944.20	
Certificates of Deposit	971,639.16	979,334.31
TOTAL AVAILABLE		\$3,522,023.27

LESS:

Selectmen's Orders Paid	2,326,859.67	
Certificates of Deposit, Out	933,500.00	(\$3,260,359.67)

Cash Balance — December 31, 1991		\$261,663.60
----------------------------------	--	---------------------

McGowan Subdivision Account

Balance — December 31, 1990		25,000.00
Receipts: Interest on account, 1991	1,699.00	1,699.00
Balance — December 31, 1991		\$26,699.00

Aubrey/Dwyer Fire Foam System Account

Balance — December 31, 1990		-0-
Receipts:		
Deposit — November 25, 1991	6,000.00	
Interest on account, 1991	25.27	
Balance — December 31, 1991		\$6,025.27

REPORT OF THE TRUST FUNDS OF THE TOWN OF WASHINGTON, NH ON DECEMBER 31, 1991

NAME OF TRUST FUND & DATE OF CREATION	%	Principal					Interest			Grand Total Princ. & Int.	
		Balance Beg. Year	New Funds Created	Cash Gains (or Losses) on Securities	Withdrawals	Balance Year End	Balance Beg. Year	Income During Year	Expended During Year		Balance Year End
SCHOOL FUNDS:											
Common Cert.—5 Funds	7.5	5,554.70	-0-	-0-	-0-	5,554.70	2,577.01	207.40	-0-	2,784.41	8,339.11
Unexpended Interest	-	-0-	-0-	-0-	-0-	-0-	302.94	164.74	-0-	467.68	467.68
1976—Old School District #5	6.85	3,100.00	3,500.00	-0-	-0-	6,600.00	-0-	238.97	238.97	-0-	6,600.00
1979—Donald L. MacPhee Award	7.1	807.50	-0-	-0-	-0-	807.50	20.02	136.28	-0-	156.30	963.80
1980—Timothy J. Lawrence Award	8.2	3,283.67	-0-	-0-	-0-	3,283.67	114.16	431.51	150.00	395.67	3,679.34
TOTAL SCHOOL FUNDS:		12,745.87	3,500.00	-0-	-0-	16,245.87	3,014.13	1,178.90	388.97	3,804.06	20,049.93
TOWN FUNDS:											
1941—Bailey Road	8.2	1,000.00	-0-	-0-	-0-	1,000.00	-0-	85.43	85.43	-0-	1,000.00
1989—Capital Reserve/Fire Truck	5.75	63,070.16	-0-	8,052.72	-0-	71,122.88	-0-	-0-	-0-	-0-	71,122.88
1989—Capital Reserve/Loader	10	5,475.58	-0-	454.50	(5,930.08)	-0-	-0-	-0-	-0-	-0-	-0-
1990—Capital Reserve/Match. Recycle	5.75	15,000.00	-0-	1,946.07	-0-	16,946.07	-0-	-0-	-0-	-0-	16,946.07
TOTAL TOWN FUNDS:		84,545.74	-0-	10,453.29	(5,930.08)	89,068.95	-0-	85.43	85.43	-0-	89,068.95
LIBRARY FUNDS:											
Common Certif.—8 Funds	6.5	16,994.96	-0-	156.49	-0-	17,151.45	-0-	1,089.37	1,089.37	-0-	17,151.45
1975—H.M. & F.E. Jones	8.25	3,425.05	-0-	-0-	-0-	3,425.05	-0-	284.52	284.52	-0-	3,425.05
1983—Rolfe	5.79	15,000.00	-0-	-0-	-0-	15,000.00	-0-	1,129.00	1,129.00	-0-	15,000.00
TOTAL LIBRARY FUNDS:		35,420.01	-0-	156.49	-0-	35,576.50	-0-	2,502.89	2,502.89	-0-	35,576.50
CEMETERY FUNDS:											
East Washington	-	30,149.36	-0-	(874.20)	-0-	29,275.16	10,504.99	3,936.76	1,400.00	13,041.75	42,316.91
Washington Ctr.	-	18,617.28	1,050.00	-0-	-0-	19,667.28	3,389.16	1,812.80	2,950.00	2,251.96	21,919.24
TOTAL CEMETERY FUNDS:		48,766.64	1,050.00	(874.20)	-0-	48,942.44	13,894.15	5,749.56	4,350.00	15,293.71	64,236.15
TOTAL ALL FUNDS:											
		181,478.26	4,550.00	9,735.58	(5,930.08)	189,833.76	16,908.28	9,516.78	7,327.29	19,097.77	208,931.53

1991 TRUST FUNDS CHECKING ACCOUNT

Cash Balance 1/1/91	\$ 3,643.82
Total Deposits During 1991	<u>107,538.63</u>

TOTAL AVAILABLE:	\$111,182.45
------------------	--------------

PAYMENTS:

Shedd Free Library	\$ 2,502.89
Old School Dist. #5 Scholarship— John B. Dunton	238.97
T.J. Lawrence Award— Scott R. Goodspeed	150.00
Town of Washington—Bailey Road —Capital Reserve Loader	85.43 5,930.08
Cemetery Trustees: Donation—K.O. Allen	50.00
—Dole Fund Interest	650.00
—Lovewell Grange #5 Int.	450.00
—Roby-Cutting Int.	2,150.00
—W. Ctr. Cemeteries Int.	2,935.06
—E.W. Cemetery Int.	1,022.16

DEPOSITS IN ACCOUNTS:

Unexpended Interest—School	458.52
—W. Ctr. Cemeteries	347.52
—E.W. Cemetery	405.96
—Dole Fund	97.85
Donation—E. Gage Estate, Old School #5	3,500.00

TRANSFER OF ACCOUNTS:

Capital Reserve Fire Truck	67,843.53
Capital Reserve Recycling	16,164.73

NEW CD ACCOUNT:

Perpetual Care—Washington Ctr. II	<u>1,050.00</u>
-----------------------------------	-----------------

TOTAL EXPENDED:	\$106,032.70	<u><u>\$106,032.70</u></u>
-----------------	--------------	----------------------------

BALANCE IN CHECKING ACCOUNT 12-31-91:	\$ 5,149.75
---------------------------------------	-------------

ELIZABETH A. WOOD, Bookkeeper
Trustees of Trust Funds

REPORT OF THE WASHINGTON CEMETERY TRUSTEES

Balance on Hand, January 1, 1991 \$ 2,040.31

Receipts:

Trust Fund Income (1990)	\$ 2,857.22
Trust Fund (Cemetery Work)	4,350.00
Reduced Town Appropriation	6,000.00

\$15,247.53

Payments:

Washington Center Cemetery	
(mowing contract)	\$ 5,400.00
East Washington Cemetery	
(mowing contract)	4,150.00
East Washington Cemetery—Paul Section	
(mowing contract)	300.00
Replacement Door/Gates	
(Old Cemetery, Washington Center)	600.00
Loam (East Washington Cemetery)	90.00
Tree Work (East Washington Cemetery)	1,173.80
General Expenses	
(Checking Account Service Charge)	17.00
Advertising (paid by Town	
of Washington from appropriation)	35.80
Workers' Compensation	
('90 actual & '91 estimated—	
removed by Town of Washington	
from appropriation)	70.00

\$12,476.60

Balance on hand, December 31, 1991 \$ 2,770.93

MARCIA GOODSPEED
Bookkeeper (1991)
BARBARA GASKELL
Bookkeeper (1992)
ETHEL CRANE

SHEDD FREE LIBRARY — 1991 TREASURER'S REPORT

RECEIPTS

Interest Trust Fund	\$ 2,431.52
Fines	104.13
Copy Money	155.15
Book Sale	178.55
Gifts	3,893.00
Town Appropriation	12,000.00
Town Share (Gas & Elect.)	675.95
Town Repair Appropriation	5,000.00
Miscellaneous	138.90
	<u>\$24,577.20</u>

EXPENDITURES

Media	\$ 3,836.00
Electricity & Gas	2,132.94
Telephone	172.55
Supplies Treasurer	50.27
Library Supplies	256.23
Capital Outlay & Repairs	3,675.16
Dues Trustee's Expenses	58.53
Cleaning Services & Supplies	1,092.00
Computer	2,704.00
Computer Supplies	204.03
Computer Training	185.00
Librarian & Subs. Salary	5,811.00
Librarian & Subs. FICA & WC	424.84
	<u>\$20,602.55</u>

Balance	\$3,974.65*
Starting Balance on 1-1-91	<u>401.68</u>
	<u>\$4,376.33</u>

*See Schedule (A) for Balance Breakdown

Submitted by
BARBARA J. FIELDS
 Treasurer

SHEDD FREE LIBRARY — 1991 TREASURER'S REPORT **SCHEDULE A — 1991**

OPERATION BUDGET

RECEIPTS

Interest Trust Fund	\$ 2,431.52
Town Appropriation	12,000.00
Fines	104.13
Copy Money	155.15
Book Sale	178.55
Town Share (Electricity & Gas)	675.95
Gift: Mrs. Callender (Children's Books)	100.00
Gift In Memory of Bernice Ingham	268.00
Gift In Memory of Zaida Cilley	25.00
Miscellaneous	138.90
	<u>\$16,077.20</u>

EXPENDITURES:

Media	\$ 3,836.00
Electricity & Gas	2,132.94
Telephone	172.55
Supplies Treasurer	50.27
Library Supplies	256.23
Dues Trustee's Expenses	58.53
Cleaning Service & Supplies	1,092.00
Librarian's FICA & WC	424.84
Librarian's Salary	5,811.00
	<u>\$13,834.36</u>

OPERATION BALANCE

\$2,242.84

REPAIR APPROPRIATION

Town Appropriation	\$5,000.00
Expenditures	3,675.16
	<u>1,324.84</u>
Encumbrance	<u>\$1,100.00</u>

REPAIR BALANCE

\$ 224.84

COMPUTER*

Receipts: Edna Gage Estate	\$3,500.00
Computer & Supplies	<u>3,093.03</u>

COMPUTER BALANCE

\$ 406.97

BALANCE

\$2,874.65

*On 1-8-91 Trustee's voted to use Edna Gage Estate Gift of \$3,500.00 to purchase a computer and necessary supplies. (See Minutes of 1-8-91)

Submitted by
BARBARA J. FIELDS
 Treasurer

DETAILED STATEMENT OF PAYMENTS**Year Ending December 31, 1991****Current Maintenance Expense****I. General Government:****1. Town Officers' Salaries:**

Appropriation:	\$ 35,113.00	
Selectmen	10,442.50	
Town Clerk	3,846.25	
Tax Collector	6,264.25	
Treasurer	1,200.00	
Moderator	100.00	
Trust Fund Bookkeeper	500.00	
Assessors	12,001.39	
Total Expended:		\$ 34,354.39
<i>(Balance: \$758.61)</i>		

2. Town Office Expenses:

Appropriation:	\$ 41,494.00
Reimbursements:	1,121.23
Total Available:	\$ 42,615.23

Reimbursed Expenses:

Vicki Crane	6.00
Sharon Dietrich	258.00
Wendy Otterson	14.00
Janice Philbrick	182.40
Lynda Roy	44.00
Beth Gallagher	2.00
Charlene Cobb	12.00
Lynn Cook	45.93
Payroll Expense	16,811.71
Auditor	
Plodzik & Sanderson	4,500.00
Town Report	
Town Line Printing	3,448.96
Phelps Photo	4.50
Proof Reading	21.00
Computer Contract, License	
Business Data Solutions	2,270.00
Parameter Driven Software	450.00
Postage Meter Rental	
Pitney Bowes	471.00
Telephone Expense	
Granite State Telephone	\$ 1,979.46
Town Official Bonding	
Masiello Agency	1,018.00
McCrillis & Eldridge	509.00

Registry of Deeds	
Sullivan County Registry of Deeds	763.00
Tax Collectors Conference	
NH Tax Collectors Association	312.00
Sheraton Tara	305.00
Janice Philbrick	20.00
Copier Contract & Repairs	
CT Valley Office Machines	1,218.01
Town Clerk Books & Dog Tags	
McClellan Hunter	145.00
Computer Training	
Business Data Solutions	192.50
Probate Costs	
Sullivan County Probate Court	2.50
Supplies	
Bank East	9.47
Ben Franklin	59.94
Equity Publishing Company	355.10
Homestead Press	17.26
Gem Products	1,933.78
New England College Print Shop	184.25
Newport Business Equipment	55.00
Thompsons Office Supply	114.57
Treasurer St. of NH	558.07
Viking Office Supply	47.01
Pherus Press	144.85
Saymore Trophy	75.60
Office Land of Concord	62.00
Granite State Stamps	11.88
NH Municipal Association	10.00
J. Philbrick	5.00
Federal Surplus Property	4.00
L.B. Roy	3.78
Quality Re-inking	30.00
RMRS Pitney Bowes	33.25
Equipment	
Valley Home Center	29.28
Treasurer, State of NH	10.00
Postage	
Postmaster, Washington	1,897.25
Postage by Phone	1,600.00
Pitney Bowes	300.00
Petty Cashier	50.60
Postmaster, Hillsboro	30.00
Phelps of Hillsboro	10.00
R. Roy	3.26

Perambulation		
Philip Barker	137.00	
Office Expense		
State of NH	150.00	
Total Expended:		\$ 42,938.17
<i>(Overdraft \$322.94)</i>		

3. Election and Registration

Appropriation:	\$ 2,318.00
Reimbursements:	150.25
Total Available:	\$2,468.25

Supervisors

Payroll Expense	\$ 761.50	
Ballot Clerks		
Payroll Expense	220.00	
School Meeting		
Payroll Expense	150.25	
Service & Supplies		
The News Messenger	239.66	
Total Expended:		\$ 1,371.41
<i>(Balance \$1,096.84)</i>		

4. Cemeteries:

Appropriation:	\$ 6,180.00	
News Messenger	35.80	
Town of Washington WC	710.00	
Washington Cemetery Trustees	5,434.20	
Total Expended:		\$ 6,180.00

5. Town Hall & Other Buildings:

Appropriation:	\$ 18,889.00
Reimbursements:	1,079.77
Total Available:	\$ 19,968.77

Custodian

Payroll Expense	\$ 3,655.00
Use & Security	
Refunds	200.00

Town Hall Maintenance & Supplies

A & G Electric Supply	9.43
Philip Barker	200.00
BDS	350.00
Lindsay Collins	2.99
Concord Fire Extinguisher	171.75
Dumais Plumbing & Heating	118.75

General Store	22.60	
Petty Cashier	8.68	
Treasurer State of NH	38.02	
Valley Home Center	132.40	
R.J. Wright Construction Co.	167.04	
Propane for Town Hall		
J.B. Vaillancourt Inc.	3,986.00	
Heat & Lights for Archives		
Shedd Free Library	409.09	
Shoveling Library Walk		
Donna Ashley	60.00	
Electricity for Town Buildings		
Public Service Co. of NH	4,765.97	
Fuel & Service — Fire Dept.		
J.B. Vaillancourt Inc.	1,852.45	
Fuel Camp Morgan		
J.B. Vaillancourt Inc.	868.51	
Archives		
University Products	37.55	
Total Expended:		\$ 17,056.23
<i>(Balance \$2,912.54)</i>		
6. Planning and Zoning:		
Appropriation:	\$ 5,408.00	
Clerical		
Payroll Expense	378.89	
General		
Karen Cullen	1,100.00	
DCA Engineering	418.00	
Leion Geil, PE	208.29	
Petty Cashier	16.15	
Postmaster Washington	11.25	
Viking Office Products	33.33	
Sub-Division		
Newport Argus Champion	77.50	
Board of Adjustment		
Equity Publishing Company	48.00	
The News Messenger	272.08	
The Chronicle	18.00	
Total Expended:		\$ 2,581.49
<i>(Balance \$2,826.51)</i>		
7. Legal Expenses:		
Appropriation:	\$ 7,724.00	
DCA Engineering	770.00	
General Store	19.26	

J. Langley	28.13	
Phelps Photo	54.30	
Upton Sanders & Smith	7,704.53	
Total Expended:		\$ 8,576.22
<i>(Overdraft \$852.22)</i>		

8. Regional Associations:		
Appropriation:	\$	850.00
NH Assessing Association		20.00
NH Municipal Association		500.00
NH Resource & Recovery Assn.		100.00
NH Tax Collectors Association		15.00
NH Town Clerks Association		20.00
NH Road Agents Association		20.00
Upper Valley Lake Sunapee Council		445.00
Total Expended:		\$ 1,120.00
<i>(Overdraft \$270.00)</i>		

9. Contingency Fund		
Appropriation:	\$	1,932.00
Leon Geil, PE		170.64
Jeremy Langley		44.98
Total Expended		\$215.62
<i>(Balance \$1,716.38)</i>		

II. Public Safety

1. Police Department:		
Appropriation:	\$20,000.000	
Reimbursements:	30.00	
Total Available:	\$ 20,030.00	

Payroll Expense	\$ 9,460.25
-----------------	-------------

Cruiser Maint. & Mileage Expense

Belangers Auto	682.07
Willard Campbell	40.00
James Dodge	32.00
Larry's Service Center	224.64
Maine Auto	627.84
Shawn Mitchell	46.00
S & H Towing & Auto Body	850.00
Valley Car Wash & Lube	46.25

Telephone Expense

Contel of NH Inc.	222.94
GTE of NH Inc.	267.93
Granite State Telephone	369.01
RAM Communications	17.49

Animal Control

Payroll Expense	65.00
-----------------	-------

Pickups	152.50	
The News Messenger	11.00	
SPCA	15.00	
Equipment		
Central Equipment Company	21.65	
Gall's Inc.	214.54	
Morse Sporting Goods	1,708.73	
NH Dept. of Safety	20.00	
Phelps Photo	108.70	
Pherus Press	62.70	
Quartermaster Inc.	35.00	
Valley Home Center	24.78	
Clerical & Supplies		
Equity Publishing Co.	533.78	
Phelps Photo	27.73	
Postmaster Washington	11.25	
Premier Printing	27.95	
Uniforms		
BoundTree Inc.	21.95	
Gall's Inc.	96.54	
Golden Rule Creations	184.07	
Neptune	762.90	
Quartermaster Police Supply	80.05	
Miscellaneous		
Argus Champion	62.00	
Robert Crane II	20.00	
Family Physicians of Hopkinton	82.00	
Valley Home Center	70.36	
Total Expended:		\$ 17,306.60
<i>(Balance \$2,723.40)</i>		

2. Fire Department:

Appropriation:	\$ 14,000.00
Performance Pay	210.00
Training Fees & Reimbursements	
Advanced Fire & Safety	133.50
F I O A NH	200.00
I S F S I	27.95
Meadowood Fire Training	1,210.00
Katy Otterson	197.50
Administration	
Fire Engineering	95.90
Life Saving Comm.	19.00
Treasurer, State of NH	10.00

Monadnock Survey	1,584.05	
National Fire Protection	113.25	
Postmaster, Washington	7.25	
Quill	197.26	
Tom Ray Office Products	135.75	
Robert Wright	98.65	
Telephone Expense		
Granite State Telephone	1,027.26	
Vehicle Expense		
Belanger's Auto	73.03	
Century Auto	23.69	
Grappone Inc.	227.92	
Larry's Service Center	180.14	
W.D. Perkins	700.56	
S-A-S Auto Parts	139.45	
Wymans Chevrolet Inc.	329.51	
Air Bottles		
Advance Fire & Safety	350.60	
Concord Fire Extinguisher Service	124.50	
Fire Control Service of NE	791.80	
Puf-Co	195.00	
Equipment		
Conway Associates	1,706.62	
Federal Surplus Property	40.00	
The Fire Barn	833.08	
Fire Control Service of NE	456.90	
Ken's Lighting	40.00	
Reimbursement	28.45	
S-A-S	159.36	
Bruce Woodbury	53.43	
Supplies		
Conway Associates	1,134.84	
Fire Control Service of NE	590.60	
General Store	80.32	
Katy Otterson	48.50	
S-A-S Auto Parts	30.15	
State Chemical	415.80	
Valley Home Center	194.01	
Bruce Woodbury	48.68	
Robert J. Wright	4.59	
Fire House Maintenance		
Dumas Plumbing & Heating	237.50	
Total Expended		\$14,506.35
(Overdraft \$506.35)		

3. Fire Department—Special Articles:

Fire Ponds & Hydrants		
Appropriation (1990)	\$2,738.00	
Total Expended:		-0-
<i>(Balance \$2,738.00)</i>		
Fire Dept. Special Equipment		
Appropriation	\$4,990.00	
Conway Associates	4,990.00	
Total Expended		\$4,990.00
Fire Department Insurance		
Appropriation	\$6,924.00	
McCrillis & Eldridge Ins.	\$6,206.00	
Total Expended		\$6,206.00
<i>(Balance \$718.00)</i>		

4. Forest Fire Control:

Appropriation:	\$ 1,000.00	
Reimbursements:	672.49	
Total Available:	\$ 1,672.49	
Lindsay Collins	157.50	
Conway Associates	750.00	
Forest Fire Warden	1,714.47	
LaValley Building Supply	37.04	
Town of Marlow	471.20	
Morse Sporting Goods	61.17	
Puf-Co.	195.00	
Robert J. Wright	111.91	
Total Expended:		\$ 3,498.29
<i>(Overdraft \$1,825.80)</i>		

5. Emergency Communications:

Appropriation:	\$ 15,030.00
Encumbered from 1990	13,899.00
Reimbursements	37.55
Total Available	28,966.55

E O C

Granite State Telephone	137.07
Petty Cash	4.50
Radio Loop	
Granite State Telephone	1,496.36
Maintenance of Fire Alarms	
Granite State Telephone	158.40
Mamakating Electric	600.00
Dispatch	
Town of Hillsboro	3,000.00

Radio and Pager Repairs		
Lindsay Collins	166.90	
Economy 2-Way Radio	479.37	
ICM	147.72	
Motorola Inc.	733.67	
Wright Communications	1,539.95	
Improve or Replace FD/PD Systems		
A & G Electric	22.80	
Lindsay Collins	99.95	
James Dodge	750.00	
ICM	558.31	
Jeremy Langley	125.00	
Motorola Inc.	1,648.00	
Wright Communications Inc.	14,176.50	
Total Expended:		\$ 25,844.50
<i>(Balance \$3,122.05)</i>		

III. Highways, Streets and Bridges

1. Street Lights:		
Appropriation:	\$ 1,738.00	
NH Electric Coop	92.73	
Public Service Co.	1,364.82	
Total Expended:		\$ 1,457.55
<i>(Overdraft \$280.45)</i>		
2. Highway Department:		
Appropriation:	\$234,076.25	
Reimbursements:	6,022.85	
Total Available:	\$240,099.10	
Payroll Expense	85,889.43	
Health Insurance		
Luc Mailloux	82.50	
NHMA Health	9,618.38	
Edward Thayer	125.28	
Service, Repairs & Leases		
All Clear Portable Toilets	560.00	
Sybil Blakney	2,000.00	
Bob's Diesel	54.48	
Concord Cleaners	839.25	
Daves Septic Service	325.00	
Theodore Drew	17.60	
Thomas Foote	108.00	
Granite State Telephone	558.89	
David Hunt	50.00	
John Deere Leasing	4,477.86	

Larry's Backhoe	1,417.50
Larry's Service Center	5.00
Luc Mailloux	91.30
Merriam Graves	120.00
Mr. Gee's Tires	22.50
NH Equipment & Machinery	970.40
R. Niven and Sons	3,374.50
R & D Construction Co.	1,760.00
Seigel Oil Company	551.09
E.W. Sleeper	200.00
UniFirst	718.30
Village Rentals	40.00
Joe's Custom Woodworking	40.00
Parts, Supplies & Equipment	
B B Chain	916.00
Barrett Equipment	389.50
Belangers Auto	3,591.79
Century Auto	22.90
Claremont Chemical	110.67
Donovan Spring	328.29
Eastern Speciality Products	235.45
Steve Fellows	440.50
Federal Surplus Property	141.00
General Store	54.59
Gilbert Inc.	248.21
Grainger	517.78
Grappone Inc.	1,422.72
R.C. Hazelton	1,579.28
HEWS	2,333.75
David Hunt	1,216.85
Howard Fairfield	1,458.91
Keats	210.40
Ken Carpenter Ford	222.37
Knoxland Equipment	511.03
Lawson Products	429.48
Livingston's Auto	20.00
Log Con Associates	682.40
Max Cohen	516.77
Maine Auto	27.00
Merriam Graves	912.86
Mr. Gee's Tires	2,739.00
NH Explosives & Machinery	2.06
NH Lubricants	900.63
Northern Petroleum	472.56

RAK Industries	3,300.00
Ross Express	26.25
S-A-S Auto	4,166.16
Seven Falcon	562.58
E.W. Sleeper	396.42
State Line Truck	6,501.85
Tools Unlimited	217.15
Treasurer, State of NH	14.06
TST	110.02
Valley Home Center	1,411.46
Volkman Electric	185.00
Washington Rescue Squad	125.00
Brush Chipper	
Consolidated Utility Equipment	8,900.00
Shop Air Tanks	
Grainger	476.00
Equipment Repairs	
Corner Store	4.00
E.W. Sleeper	384.39
Grappone Ind.	901.61
HEWS	606.84
Howard Fairfield	576.00
May Cohen	523.16
NH Hydraulics	52.51
NH Lubricants	635.00
Southern Parts Corp.	500.45
State Line Truck	2,450.94
Road Care Materials	
Sybil Blakney	3,966.25
Ray Daniels	800.00
Di-El Chemicals	2,007.60
Federal Surplus Property	600.00
G & J Enterprises	250.00
Grappone Ind.	2,000.00
Henniker Crushed Stone	1,159.55
Hillsboro Agway	989.70
International Salt	2,485.63
Log Con Associates	56.40
Niven & Son	840.00
Penn Culvert	1,108.45
Pike Industries	12,918.59
Treasurer, State of NH	228.00
Valley Excavating	2,000.00
Valley Home Center	380.00
Arthur Whitcomb	2,827.72

Bridge Work		
Max Cohen	216.13	
Safety Roads Materials Co.	2,650.00	
Treasurer, State of NH	825.00	
Miscellaneous		
Barber-Greene	4.00	
Corner Store	31.94	
Federal Surplus Property	12.00	
David Hunt	55.19	
Joe's Custom Woodworking	1,207.16	
Lake Sunapee Regional Nurse	24.00	
Mamakating Electric	161.33	
Newport Argus Chamption	170.50	
The News Messenger	143.20	
Phelps of Hillsboro	141.00	
Thompsons Office Products	12.98	
Valley Home Center	6.00	
Washington General Store	3.79	
Safety		
Belangers Auto	121.72	
Glove Specialists	324.27	
Joe's Custom Woodworking	283.00	
Log Con Associates	34.50	
Morse Sporting Goods	129.18	
NH State Prison	345.00	
Steve Fellows	44.00	
Valley Home Center	84.67	
Van Tech SafetyLine	650.70	
Washington General Store	4.49	
Washington Vol. Fire Dept.	150.00	
Garage Doors		
Overhead Door Inc.	4,990.00	
Garage Electric Repairs		
Mamakating Electric	3,636.00	
Road Projects		
Niven & Son	6,447.75	
Pike Industries	13,538.29	
Total Expended:		\$240,755.53
<i>(Overdraft \$656.43)</i>		

IV. Sanitation

Solid Waste Disposal:	
Appropriation:	\$ 66,000.00
Contract	
Pioneer Enterprises	\$14,500.00

Boat Landing Pickups		
Pioneer Enterprises	600.00	
Marlow Side Pickups		
W.C. Bourassa Inc.	3,381.90	
Removal		
Advanced Recycling	875.80	
Browning Ferris Industries	853.92	
Central NH Regional Solid Waste Day	296.00	
G & J Enterprises	135.00	
H.C. Gobin	43,712.98	
NH Resource and Recovery	1,267.37	
Pioneer Enterprises	200.00	
Portable Dumpster		
Recycling Services Inc.	1,137.23	
Miscellaneous Expenses		
Town of Hillsboro	1,100.00	
First Brands Inc.	521.43	
Premier Printing	102.00	
Christian Schwartz	20.00	
NH Workshops	20.00	
Chris Schenk	13.00	
Washington General Store	12.16	
Sharon Dietrich	1.49	
Total Expended:		\$ 68,750.28
<i>(Overdraft \$2,750.28)</i>		
1. Solid Waste Recycling Closure		
Encumbered From 1990:	\$ 13,579.00	
Total Expended:		-0-
<i>(Balance \$13,579.00)</i>		
V. Health & Welfare		
Appropriation:	\$ 12,680.00	
Reimbursements:	887.91	
Total Available:	\$ 13,567.91	
1. Health Donations		
Lake Sunapee Home Health Care	1,814.92	
Washington Rescue Squad	3,000.00	
Marlow Rescue Squad	100.00	
Community Youth Advocates	2,500.00	
Sullivan County Hospice	250.00	
2. Welfare		
Case #89-2	847.37	
Case #90-5	100.00	
Case #90-7	982.61	

Case #91-1	841.82	
Case #91-2	920.24	
Case #91-3	568.00	
Case #91-4	375.00	
General Expense	20.00	
Total Expended:		\$ 12,319.96
<i>(Balance \$1,247.95)</i>		

VI. Culture & Recreation

1. Parks & Recreation:

Appropriation:	\$ 33,185.00
Reimbursements:	305.28
Total Available:	\$ 33,490.28

Regular Maintenance

Lynn Cook	239.58
Henniker Crushed Stone	232.65
Louis Iadonisi	6,252.50
Office Dimensions	150.00
Northeast Food Service	190.35
State of NH, Water Tests	72.00
Valley Home Center	60.66
Town of Washington	239.00
R.J. Wright Construction Co.	910.80

Camp Morgan Maintenance

Dumais Plumbing & Heating	157.90
Federal Surplus Property	40.00
Granite State Telephone	185.18
Hunts Well Drilling	1,235.00
Louis Iadonisi	264.75
Interstate Restaurant Supply	2,900.00
Hector Levesque	10.99
Northeast Food Service	.64
Payroll Expense	2,500.00
Nancy Schwartz	30.18
Valley Home Center	723.51
R.J. Wright Construction Co.	2,038.36

New Construction

Henniker Crushed Stone	669.85
LaValley Building Supply	116.68
Town of Washington	746.35
R.J. Wright Construction Co.	345.37

Summer Program

Payroll Expense	4,775.00
Federal Surplus Property	25.00

General Store	47.51	
Marine Rescue Products	329.10	
Janet Peirce	329.10	
ReCreonics Corp.	91.42	
Redi-Paint	26.50	
Nancy Schwartz	188.83	
Sportime	86.90	
Heather Ann Taylor	48.00	
Valley Transportation	90.00	
Other		
Diane Goodman	200.00	
Granite State Telephone	184.29	
Hillsboro Bird & Garden Club	50.00	
Kathy Hunt	39.78	
Newport Argus Champion	155.00	
The News Messenger	171.84	
Northeast Food Service	128.43	
Andy Schwartz	250.00	
Kitchen Update		
Advanced Fire & Safety	950.00	
Federal Surplus Property	40.00	
Kathy Hunt	28.11	
Northeast Food Service	2,033.55	
J.B. Vaillancourt Inc.	149.34	
Upcountry Kitchens & Baths	2,599.00	
Total Expended:		\$ 33,065.80
<i>(Balance: \$424.48)</i>		
3. Major Repairs — Camp Morgan		
Appropriation:	\$ 6,250.00	
Best Heating	1,172.24	
Daystar Builders	1,375.00	
R.J.Wright Construction Co.	3,678.88	
Total Expended:		\$ 6,226.12
<i>(Balance \$23.88)</i>		
4. Shedd Free Library:		
Appropriation:	\$ 12,000.00	
Payroll Expense	5,811.00	
Part Appropriation	6,189.00	
Total Expended:		\$ 12,000.00
5. Patriotic Purposes:		
Appropriation:	\$ 579.00	
H.A. Holt & Sons	125.00	
Total Expended:		\$ 125.00
<i>(Balance \$454.00)</i>		

VII. Miscellaneous Unclassified:

1. FICA

Appropriation:	\$ 11,975.00	
Reimbursements:	415.33	
Total Available:	\$ 12,390.33	

Total Expended: \$ 12,587.54
(Overdraft \$197.21)

2. Insurance

Appropriation:	\$ 27,039.00	
Reimbursements:	5,660.63	
Total Available:	\$ 32,699.63	

Masiello Group	4,966.00	
McCrillis & Eldridge Ins.	10,622.00	
Merchants Insurance	10,134.00	
NHMA Health Trust	2,650.13	
NH Municipal Workers Comp.	14,138.40	

Total Expended: \$ 42,510.53
Overdraft \$9,810.90)

3. Unemployment

Appropriation:	\$ 463.00	
----------------	-----------	--

Total Expended: \$ 1,455.19
(Overdraft \$992.19)

4. Taxes Bought by Town

Tax Collector, Town of Washington	72,344.10	
-----------------------------------	-----------	--

Total Expended \$72,344.10

5. Discounts, Abatements & Refunds

Abatement Refunds	6,038.69	
Overpayment of Taxes	2,698.59	
Veterans Exemption Refund	21.00	
Interest Due on Refund	1.44	
MV Overpayments	21.91	

Total Expended: \$ 8,781.63

DEBT SERVICE

I. Principal:

1. Temporary Loans

Borrowed:	\$825,000.00	
-----------	--------------	--

Total Expended: \$725,000.00
(Balance Owed [12-31-91] \$100,000.00)

2. Long Term Notes:

Appropriation:	\$ 35,000.00	
----------------	--------------	--

G.E. Capital/CM	10,000.00	
NHMBB/88	10,000.00	
NHMBB/89	15,000.00	

Total Expended: \$ 35,000.00

II. Interest:

1. Temporary Interest

Appropriation:	\$ 38,628.00	
----------------	--------------	--

Total Expended:		\$ 27,844.94
-----------------	--	--------------

(Balance \$10,783.06)

2. Long Term Interest

Appropriation:	\$ 14,670.00	
----------------	--------------	--

G.E. Capital	6,250.00	
--------------	----------	--

NHMBB/88	1,230.00	
----------	----------	--

NHMBB/89	7,445.00	
----------	----------	--

Total Expended:		\$ 14,925.00
-----------------	--	--------------

(Overdraft \$255.00)

III. Yield Tax Security Deposits:

Receipts:	\$ 1,500.00	
-----------	-------------	--

1990 Balance	561.50	
--------------	--------	--

Total Available	\$ 2,061.50	
-----------------	-------------	--

Total Paid to Tax Collector		\$561.50
-----------------------------	--	----------

*(Balance to Carry to 1992 \$1,500.00)***CAPITAL OUTLAY**

1. Special Article/Fire Truck:

Appropriation:	\$ 30,000.00	
----------------	--------------	--

Total Expended:		-0-
-----------------	--	-----

(Balance \$30,000.00 Encumbered to 1992)

2. Fuel for Departments:

Appropriation:	\$ 20,000.00	
----------------	--------------	--

Reimbursements:	787.03	
-----------------	--------	--

Total Available:	\$20,787.03	
------------------	-------------	--

Total Expended:		\$ 13,317.16
-----------------	--	--------------

(Balance \$7,469.87)

3. Painting Town Hall Upstairs:

Appropriations:	\$8,000.00	
-----------------	------------	--

Professional Painting	6,755.00	
-----------------------	----------	--

Total Expended:		\$ 6,755.00
-----------------	--	-------------

(Balance \$1,245.00)

4. Valley Road 1991:

Appropriation:	\$ 10,000.00	
----------------	--------------	--

B & M Contractors	380.80	
-------------------	--------	--

Leon Geil, PE	1,049.55	
---------------	----------	--

Larry's Backhoe	765.00	
Niven & son Construction Co.	1,139.50	
R & D Construction Co.	1,340.00	
Town of Washington		
Gravel	2,282.50	
Wages	1,929.50	
Grass Seed	635.70	
Fuel	290.00	
Culverts	187.45	
Total Expended:		\$ 10,000.00
5. Highway Dept. Loader:		
Appropriation:	\$ 61,457.86	
John Deere Leasing Company	61,447.56	
Total Expended:		\$ 61,447.56
<i>(Balance \$10.30)</i>		
6. Major Repairs — Shedd Free Library		
Appropriation:	\$ 5,000.00	
Shedd Free Library	5,000.00	
Total Expended		\$5,000.00

PAYMENTS TO OTHER DIVISIONS

1. Sullivan County		
1990 County Taxes		
Treasurer, Sullivan County	246,584.00	
Total Expended:		\$246,584.00
2. Washington School District		
Balance — December 31, 1990:	\$371,275.00	
Approp. 1991/92:	465,086.00	
Washington School District:		
90/91 Balance	371,275.00	
91/92 Part Approp.	100,000.00	
Total Expended:		\$471,275.00
<i>(Balance Due December 31, 1991 \$365,086.00)</i>		

Total Paid from Budgetary	\$ 2,316,834.66
Total Paid from Revenues	7,303.98
Total Paid from General Ledger	600.00
Plus Accounts Payable 1990	4,127.25
Minus Accounts Payable 1991	2,006.22

GRAND TOTAL — SELECTMEN'S ORDERS PAID **\$2,326,859.67**

1991 GROSS WAGES FOR TOWN EMPLOYEES

Lindsay M. Collins	Selectman	\$ 4,145.00
Jeremy Langley	Selectman	5,000.00
Ronald E. Roy	Selectman	1,297.50
Vicki Crane	Town Clerk	3,378.75
	Dep. Tax Collector	89.25
	Sub. Bookkeeper	167.50
Janice Philbrick	Tax Collector	6,052.00
	Dep. Town Clerk	437.75
	Office Assistant	369.75
	Assessors Assistant	182.75
	PB Assistant	105.00
Sharon Dietrich	Treasurer	1,200.00
G. Michael Otterson	Moderator	100.00
Elizabeth A. Wood	Trust Fund Bookkeeper	500.00
Linda T. Cook	Assessors	4,896.00
Beth C. Gallagher	Assessor	2,356.64
	Supervisor Checklist	348.50
Kathleen H. Hunt	Assessor	4,101.25
Jennifer E. Wright	Assessors Assistant	170.00
Lynn Gunderson	Assessors Assistant	175.00
Michael E. Roy	Assessors Assistant	26.25
	Office Assistant	36.00
Julia Dunton	Secretary	373.50
Wendy J. Otterson	Secretary	4,045.50
Paul V. Rosa	Secretary	1,059.96
	PB Secretary	153.89
Lynda B. Roy	Bookkeeper	10,759.50
	Dep. Town Clerk	68.00
	Dep. Tax Collector	18.00
	Assessors Bookkeeper	93.50
Charlene F. Cobb	Office Assistant	225.00
Alan Goodspeed	Supervisor Checklist	318.50
Katherine Killam	Supervisor Checklist	206.50
Hazel Drew	Ballot Clerk	55.00
Marcia Goodspeed	Ballot Clerk	55.00
Barbara Torry	Ballot Clerk	55.00
Jean Carlson	Ballot Clerk	55.00
Hector Levesque	Custodian	3,375.00
James X. Dodge	Police Chief	1,381.25
John Mitchell	Police Chief	1,820.00
Kevin Belanger	Police Officer	3,191.00
Shawn Mitchell	Police Officer	2,908.00
George E. Tichy	Police Officer	160.00
Steven M. Dube	Animal Control Officer	65.00

David Hunt	Road Agent	23,811.05
Kevin Hanscom	Highway	19,335.77
Theodore S. Drew	Highway	3,094.00
Luc R. Mailloux	Highway	19,564.26
Jennifer J. Drew	Highway	63.75
Lawrence Gaskell	Highway	1,121.25
Adrien F. Perry	Highway	6,482.84
Edward G. Thayer	Highway	12,416.51
Eric Peirce	CM Caretaker	2,500.00
Janet P. Peirce	CM Director	2,000.00
Jody A. Chiampa	Jr. Counselor	300.00
Holly Russell	Counselor & Clerk	775.00
Karine Fillion	Counselor in Training	50.00
Matthew D. Boucher	Counselor	400.00
Heather Ann Taylor	Lifeguard	800.00
Heather L. Madrack	Counselor	450.00
Barbara Gaskell	Librarian	5,737.50
Martha Hamill	Library Sub.	59.50
Barbara J. Fields	Library Sub.	14.00

GRAND TOTAL**\$164,552.42**

OUTSTANDING TAXES BY YEAR

As of January 31st, 1992

	1989	1990	1991		1989	1990	1991
Anastos, P.O.			1,657.00	Delsanto, A. & C.	181.85	171.43	161.00
Anderson, C. & P.			357.50	Demers, R.J.		38.60	87.00
Anderson, D.			1,435.00	Demo, D.		213.36	287.00
Arcuri, C.		272.40	299.00	Deptula, M.S.		614.11	772.00
Ash, W. & B.			1,186.00	Devlin, S.M. (Trustee)			232.00
Ashley, D.J.	130.90	384.13	384.00	Dorr, H.L.	877.61	1,042.73	931.00
Ashley, W.		833.73	875.00	Downing, C.		542.07	1,113.00
Ashuelot Pond Assoc.		113.52	97.00	Drake, W.M.			366.00
Athanasoupous, S.			10.45	Drop Anchor Rlty. Tr.	3,707.85	3,266.00	3,537.00
Aubrey, G.N.		21.00	3,054.00	Drumheller, D. & S.		69.92	1,111.00
Babaooff, W.			450.00	Dube, S.M.			257.00
Ball, M.			20.00	Duch, M.			240.00
Balsamo, S.N. & J.			5.16	Dunton, R.G. Jr.			279.75
Banks, L. & J., & R.	863.96	807.40	847.00	Eastman, C.			344.52
Barker, P. & L.		1,488.12	1,631.00	Eastman, B.			885.00
Batcha, J. Jr. & S.M.			13.98	Esposito, R.			187.66
Beaumont, A.C. & F.J.			311.00	Etheridge, W. Jr. & J.			836.06
Bedard, C. & J.			155.00	Fogg, W.R. & M.W.		491.52	602.00
Bedard, M.			1,714.00	Freeport Devel. Inc.	1,945.26	2,489.06	2,567.88
Belta, J.S. Jr.	338.49	326.74	308.00	Gambardella, J. Jr. & E.			155.00
Bingham, E.L.			1,573.53	Gargano, R.J.			465.00
Blackwood, A.E.			1,981.00	Garvin, M.L. & J.E.			22.50
Blakney, A.E.			622.00	Gathercole, K.E. & C.C.	881.97	825.30	864.00
Blakney, J.G.			206.00	Guiliano, D. & M.			242.00
Blakney, A.E. II	177.61	192.49	162.00	Goodspeed, A. & M.			565.00
Blanchette, M. & B.			1,311.00	Goodspeed, E.H.		391.14	729.00
Bodak, L. & G.			331.00	Graf, J.M.			339.00
Boles, R.M.			873.00	Grue, N.J. & S.J.			11.46
Borey, L.J. & J.L.		2,319.22	2,453.00	Grzesik, R.J.	271.90	276.73	266.00
Borey, L.J. III & D.A.			216.00	Guay, R.	212.23	584.18	513.00
Boucher, J.P.			370.00	Gundersen, L.M.			13.85
Bouley, S.A.			107.00	Hagerty, J.C.			508.00
Branagan, M. & P.			10.42	Hagopian, A.			152.00
Briand, D.		688.42	582.00	Hanscom, K.L. & D.M.	109.40	607.35	628.00
Brigham, P.		66.54	444.00	Hargreaves, T.F.			1,260.0
Brisson, P. & P.			192.00	Harwood, B.			1,341.00
Brown, S. & C.			266.00	Havener, C.O.		138.79	125.00
Burgess, F.			860.00	Hicks, D.D.	165.96	173.54	152.00
Burkard, P. & B.			19.78	Highland Haven Inc.		2,689.69	1,335.00
Butler, M.A. & L.A.			347.10	Hoehn, F. & M.			73.00
Butterfield, E.L.			214.00	Holst, L. & E.M.			1,434.00
Callahan, K.L.			425.00	Honkala, V.M.			402.00
Carter, R. & N.			6.31	Hood, D.	147.96		156.00
Cashman, L.	225.28	136.69	123.00	Houghton, J. & C.		778.98	816.00
Catlett, J.N.			5.65	Hujesak, T.P. & B.			1,867.00
Chambers, B.A. & L.			1,239.00	Hussey, F.			1,624.00
Claeson, K. & C.		149.32	137.00	Ineson, H.L. & B.P.	103.47	144.06	119.00
Clough, R.M. & N.L.			292.00	Iucopilla, M.A.			302.00
Cole, R. Jr. & A.			513.00	J&T Realty Trust			348.00
Collins, C. & P.			386.00	JM Builders Inc.			148.00
Connecticut, State of	107.71	105.10	78.00	Johns, D. & C.		64.42	745.00
Corbett, J.R. & C.L.		1,469.79	2,558.00	Johns, M.J.			870.00
Costanzo, C.P.			978.00	Johnson, R.F.			1,355.49
Coute, R. & M.			81.00	Jokinen, J.E.		122.17	91.00
Couture, M.A.	1,378.60	1,274.37	1,191.00	Kelley, D. & L.R.		1,204.36	1,281.00
Crafts, A.A.			319.00	Kendrick, TE. & C.D.			290.00
Crandal, W.C.			86.00	Kennedy, J. Jr.			106.00
Curtis, C.W. & M.B.			1,405.00	Kieley, R. & S.M.			12.06
Davis, R.A.		575.06	1,530.00	Killam, H.	1,308.82	977.98	1,048.00
Dearborn, R.G.	154.31		140.00	Knowlton, D. & J.			1,165.00
Defosse, E.D. & C.			1,524.00	Knowlton, G. & J.			200.00
Deharpporte, D.R.		1,614.99	244.00	Kowalski, L.			1,100.00
				Kummer, K. & L.		166.17	155.00

	1989	1990	1991		1989	1990	1991
Lapierre, R.J. & P.J.	239.86	367.27	343.00	Rowe, M.D. & A.W.			103.00
Lawrence, K.			609.00	Roy, L.V.		343.06	349.00
Ledwith, T. & E.			162.00	Russell, N. & K.			264.00
Leighton, R. & M.			228.00	Russell, J. & E.			2,243.00
Leischner, K. & F.			1,503.00	Russell, J. & M.		163.01	141.00
Leslie, C., T., T., & G.			272.00	Ryan, J.F. & E.D.			1,779.00
Linnehan, E.P.		134.58	111.00	Sacco, M.	595.99	579.97	598.00
Lunderville, J.R. & N.M.			988.00	Sajnacki, R.J.			10.58
Madigan, R.E.			625.00	Salazar, G.E.			133.00
Mallory, L.W.			305.00	Salisbury, B.			25.00
Martin, G.A. & K.M.			164.00	Sarafian, E.G.		150.38	126.00
Martini, R. & D.			324.00	Sardinskas, R. & E.			897.00
Mathiot, R.A. & R.B.			159.00	Sheehan, R. & J.			984.00
Mattila, K.U.			104.00	Sheppard, P. & P.	280.35	275.67	275.00
Mazzabuli, D.		307.26	299.00	Sholly, A.		169.33	148.00
McCann, P.D.			44.27	Shugrue, T.B. & D.G.	32.86	469.94	456.00
McConkey, J.			129.00	Siemiatkoski, E. & D.		350.43	346.00
McGill, M.T.			1,326.00	Smith, R.W.	100.10	317.99	311.00
McHale, F.			252.00	Stadig, R. & E.			402.64
McLarney, M.D. & R.P.			265.00	Staley, J.L. & D.C.			888.06
McMahon, H.W.			305.00	Stevens, H.L. & A.E.			397.00
McNamara, S.P. & M.			180.00	Stockbridge, W. Jr.			689.00
McNeill, K. & E.	1,926.32	1,775.05	1,887.00	Strout, D.		466.25	473.00
Meier, A.		1,981.22	2,052.00	Strout, S.			413.00
Merve, J. & M.			258.00	Sullivan, N.			399.00
Messina, J. & N.			114.00	Sullivan, D. & P.			454.00
Miele, J. & A.M.		1,184.35	1,517.00	Swanson, K.C.			146.00
Modzeleski, J. & D.			173.00	Taglieri, S. & C.T.			731.00
Mondello, S.		439.92	404.00	Takaudes, M.G.			2,122.00
Morrill, R.J.			5.62	Thirsk, G. & K.		178.80	158.00
Morrisette, P.D. Jr.			486.00	Thompson, D. & R.			301.00
Mortimer, R.C. & M.E.			8.19	Toczko, A.J.		1,394.10	2,093.00
Mozrall, J.M.		120.89	96.00	Trainer, T.M. & J.L.	208.33	220.92	204.00
Navish, G. & B.			1,232.00	Tuthill, J. & N.M.			250.00
NH Electric Co-op			571.53	Undella, M.J.			180.00
Ohlson, A.		595.77		Vaillancourt, B.R. & P.A.			2,307.00
Pelose, A.M. Jr.			195.00	Velie, W. & R.		268.30	257.00
Perfetto, P. & D.			1,167.00	Vibber, (Cram Estate)			216.89
Piatt, R.L. & C.G.		575.82	1,105.00	Vitti, A. & S.			146.00
Poole, D.		206.18	189.00	Vogt, J.A. & G.M.			457.00
Porcheddu, T. & N.			165.00	Webster, G.L. & M.S.		109.57	467.00
Porter, G.E.			8.71	Weintaub, L.L. & M.G.			229.00
Prentiss, A. & J.			888.00	West, M.A.			23.06
Purdy, F.			133.00	Whipple, B.		294.63	295.00
Quaranta, T.J.			154.00	White, A. & J.			366.00
Rado, P. & D.			6.92	Whiting, P.L.			234.00
Reed, P.	288.83	293.57	283.00	Winsco, A. & D.			156.00
Remic, M.			24.91	Young, M.C. & P.J.			247.49
Remillard, P.	611.76	628.92	545.00	Youngman, D. & L.			1,251.00
Remillard, W. & P.	81.23	108.26	81.00	Youngman, M.D.			395.00
Rescigno, A. & W.			344.00	Zielinski, R. & A.		58.45	170.00
Reynolds, E.G., Sr. & J.			689.50				
Rheaume, R. & C.			1,731.00				
Rhinoceros, Partnership	3,124.25	2,693.20	2,939.00				
Rhoades, W. & A.			3,726.00				
Richard, A. & D.			226.00				
Richard, D.			1,535.00				
Richards, W. & J.			260.00				
Robinson, T.J. & D.A.	155.37	168.28	146.00				
Rogoz, G.L.			258.00				
Roulinavage, A.W. & C.A.			23.42				
Rousseau, J.H. & S.K.			20.56				
				TOTALS	\$21,736.21	\$51,560.65	\$143,954.46

TAX RATE COMPUTATION

		Tax Rates
Net Assessed Valuation	85,797,585	

TOWN/CITY PORTION

Appropriation	810,593	
Revenues	173,782	
Net Appropriation	636,811	
Add: Overlay	45,345	
Credits	9,950	
Sub-Total	55,295	
	692,106	
Less: Shared Rev. Returned to Town	4,197	
Approved Town Effort		687,909
Municipal Tax Rate		8.02

SCHOOL PORTION

New School Assessment	468,572	
Less: Shared Rev. Returned to Town	3,486	
Approved Tax Amount		465,086
Regional School Assessment		0
Approved School Effort		465,086
School Tax Rate		5.42

COUNTY PORTION

Net County Assessment	246,584	
Less: Shared Rev. Returned to Town	1,078	
Approved County Amount		245,506
County Tax Rate		2.86
Combined Tax Rate		16.30

COMMITMENT ANALYSIS

Total Property Taxes Assessed	1,398,501
Less: Credits	9,950
Add: Precinct Commitment	0
Property Tax Commitment	1,388,551

	Proof of Rate	
Valuation	Tax Rate	Assessment
85,797,585	16.30	1,398,501

TAX RATE BREAKDOWN

	1989	1990	1991
TAX RATES	Tax Rate	Tax Rate	Tax Rate
	/1,000	/1,000	/1,000
Town	\$ 8.17	\$ 6.22	\$ 8.02
County	2.16	2.47	2.86
School	5.11	5.46	5.42
	<hr/>	<hr/>	<hr/>
	\$15.44	\$14.15	\$16.30

TAX CREDITS

	Limit	Number	Estimated Credits
Disabled Veterans	1,400	1	\$1,400
War Service Credits	100	86	8,550

TAX RATE AND COMMITMENT

1991 Tax Rate	\$ 16.30
1991 Amount of tax to be Committed to Collector	1,388,551

DUE OTHER UNITS OF GOVERNMENT

Due School District	\$468,572
Due County	246,584

TAX RATE VALUATION

Local Assessed Valuation on which the tax rate(s) for our governmental units will be computed:	\$85,797,585
---	--------------

SUMMARY INVENTORY OF VALUATION

LAND	ACRES	1991 VALUATION
Current Use	18,263.12	\$ 824,881.00
Residential	4,845.20	38,180,644.00
Commercial	30.28	110,490.00
TOTAL TAXABLE	23,138.60	\$39,116,015.00
Tax Exempt		(1,786,210.00)
VALUE OF BUILDINGS ONLY		
Residential		45,796,671.00
Manufactured Housing		115,020.00
Commercial		261,950.00
TOTAL TAXABLE BUILDINGS		\$46,173,641.00
Tax Exempt		(1,684,580.00)
PUBLIC UTILITIES		
Electric		819,729.00
TOTAL VALUATION BEFORE EXEMPTIONS		86,109,385.00
Blind & Elderly Exemptions		310,000.00
Solar/Wood Heat Exemptions		1,800.00
NET VALUATION ON WHICH TAX RATE IS COMPUTED		\$85,797,585.00

CURRENT USE REPORT

	Applicants Granted In Prior Years	New Applicants Granted For 1991	TOTAL
	No. of Acres	No. of Acres	No. of Acres
Farm Land	266.10	160.94	427.04
Forest Land	13,013.66	1,185.91	14,199.57
Wild Land			
Unproductive	54.00	8.30	62.30
Productive	2,237.22	430.50	2,667.72
Natural Preserve	32.50	209.76	242.26
Recreation Land	-0-	-0-	-0-
Wet Land	569.20	95.03	664.23
Flood Land	-0-	-0-	-0-
Discretionary Easements	-0-	-0-	-0-
Total Number of Acres Exempted under Current Use			18,263.12
Total Number of Acres Taken Out of Current Use During Year			18.48

ELDERLY EXEMPTION COUNT

Number of Individuals Applying for an Elderly Exemption for Current Year	Total Number of Individuals Granted An Elderly Exemption for Current Year	
14 at 10,000	13 at 10,000	\$ 130,000
7 at 15,000	7 at 15,000	105,000
3 at 20,000	3 at 20,000	60,000
TOTAL		\$295,000

BLIND EXEMPTION COUNT

Total Number of Individuals Granted a Blind Exemption for Current Year	
1 at 15,000	\$ 15,000

ARCHIVES COMMITTEE

Within the last three years the town records have been organized in categories in compliance with state regulations. Some are retained for a specific number of years and then may be disposed of; others are kept available for a designated period and either microfilmed or kept in-tact forever. The oldest records, in a locked cabinet, have recently been cataloged and a shelf list is available for quick access and replacement. This latter convenience allows for the selectmen and genealogy researchers as well as the archivists to locate ancient information if it exists at all.

Members:

VICKI CRANE
GRACE JAGER
SALLY KRONE

ASSESSORS' REPORT

During 1991 the Board of Assessors field checked 206 new and unfinished structures during the spring/summer “pick-up” period. Prior to April 15th current use and exemption applications were received and later voted on. In June the betterment assessment for Valley Road taxes were figured and bills printed for the Tax Collector.

As an ongoing process throughout the year, monthly transfers of property were recorded, current use lien releases were processed and twenty-two “Intent to Cut” applications received and voted on. Yield taxes were figured and billed (close to 750,000 MBF of timber, 1165 cords of wood and 3,123 tons of chips were reported as being taken by loggers). Exemption applications were received for 1992, questions from taxpayers and miscellaneous correspondence were answered and property cards maintained.

During the fall the tax rate was received from the State Department of Revenue Administration, taxes were calculated and the warrant and bills were printed and turned over to the Tax Collector. Winter was consumed with review of abatement applications and preparation for hearings with the Board of Tax & Land Appeals stemming from the 1989 revaluation. Four property owners are scheduled to be heard by this State Board in 1992.

Sixty-one building permits were processed and passed before the Board of Selectmen in 1991, these varied from new house construction to sign permits.

The Board of Assessors hours at this time are Thursday 9:00 to 2:00 PM, please feel free to contact us during this time with any questions at 495-3074.

Respectfully submitted,
KATHLEEN H. HUNT
LINDA T. COOK
BETH C. GALLAGHER

SUPERVISORS OF THE CHECKLIST
Voter Registration Summary

Democrat	81
Independent	48
LIBERTARIAN	0
Republican	249
Resident	0
Undeclared	135

REPORT FROM CEMETERY COMMITTEE MEMBER

There have been many problems within the committee this year. At this writing, these problems are in the process of trying to be rectified.

We were under the opinion that we had no money to work with except for routine mowing. However, Barbara Gaskell and I met with two members of the Trustees of the trust funds in the middle of the summer and learned that we did indeed have some funds to work with to have some much needed work done in the cemeteries.

In the East Washington cemetery, two dead trees were taken down, limbs raised on another tree and limbs trimmed and a cable put in still another tree. This project cost a total of \$1190 of which the East Washington Baptist Church paid \$40 for the cable as the trunk of this tree is on church land. Unfortunately, this bill was neglected and not paid in time resulting in a 2% interest charge or a total of \$1213.80. As of this date, this bill still has not been paid.

After inquiring and finding no one who wanted the wood as it was of very little value, Ronald Roy took some of it for the East Washington Baptist Church and the rest was cleaned up by my family. By cleaning it up ourselves, the cost was much less than it would have been if the tree company had cleaned it up.

Barbara Gaskell and I met with Mr. Perry from the Perry Monument Co. of Concord and walked through the four cemeteries to determine what needed to be done to upgrade our cemeteries; stone repair, ground work, etc. It was our hope to get the work done this year but they were unable to do this. This work is on their books to be done in June 1992. There is still some more tree work to be done and more ground and stone work to be done in the Old Washington Center Cemetery as this cemetery required too much work to be done all at once. Larry Gaskell removed a blueberry bush from one grave which was requested by the family and for which they gave a donation.

I hope you have noticed the new doors on the vault and the new gate at the Old Washington Center Cemetery. Louis Iadonisi made these during last winter and put them on last spring. This winter he will be making a gate for the entrance by Ashleys. He will also be making two new gate posts to replace two at the East Washington Cemetery which have rotted at the bottom.

It is our intention to restore our four cemeteries; the SDA, Washington Center Cemetery, Old Washington Center Cemetery and the East Washington Cemetery to good condition within the next few years after many years of neglect.

ETHEL CRANE

Cemetery Committee Member

REPORT OF COMMUNICATIONS OFFICER

The duties of the Communications Officer are to coordinate the use, repair, and improvement of emergency radio communications for the Fire, Police, Rescue, and Highway Departments.

The Faxon Hill remote base upgrade project approved last year was completed this year and has proven to provide clearer, more reliable, dispatch and paging communications for all departments. All equipment removed from service was reinstalled elsewhere to provide redundancy and upgrades to Fire and Highway systems.

All expenses for Emergency Communications during 1991 came in under budget including repairs, which means our program of gradual equipment upgrading is paying off. In addition, we are becoming more proficient at making minor repairs ourselves. The 1992 budget proposes continuing the upgrade program, and all equipment removed from service will be utilized to improve other areas.

LINDSAY COLLINS
Communications Officer

REPORT OF THE WASHINGTON VOLUNTEER FIRE DEPARTMENT

For those of you who look on the Fire Department as just another department looking for its cut of the tax dollar, please take a few minutes to read this report and see if it doesn't change your mind. For our many supporters, we hope you will read this to see what we have been up to this year.

We have had our usual run of fires, including three motor-vehicle fires, four brush fires, six chimney fires, one stove fire, one call to the transfer station, two structure, one boat and two dryer fires, and ten calls for mutual aid.

After town meeting, armed with the vote from the people to allow us to purchase a new truck, we went looking for bids. The truck companies all knew we only had \$150,000.00 to work with and had a list of minimum equipment required. We went shopping for the company who could give us the best possible truck and the most options on our list of specifications. We finally accepted the bid from Central States in South Dakota, represented by a company in Massachusetts. The truck had everything we had hoped to get, including a few extras we didn't think we would be able to because of the spending cap. The contract was signed in July with a proposed delivery date of May 1992.

1991 was a year of increased commitment to training to not only upgrade our skills but also to learn new things. The most significant of these was the introduction of class-A foam into our fire fighting arsenal. The state provided the fire wardens with training initially. Later in the summer we had several brush fires and found the use of class-A foam to be extremely beneficial. Using some funds from our own budget and a grant from the Department of Resources and Economic Development, we were able to purchase the necessary equipment to begin using this new and innovative fire fighting tool. We were so impressed with it that we convinced a developer to pay \$5,200.00 to put an advanced foam system on our new truck.

During the past winter I had become certified as a Red Cross CPR and first-aid instructor as well as a municipal fire instructor. This allowed us to have training right here in Washington. Training this pay year included classes in fire streams, protective clothing, breathing apparatus, driving safety, fire fighter safety, first-aid and CPR. The first-aid and CPR classes were open to the people of Washington. We will be continuing this practice of offering CPR and first-aid to Washington residents and taxpayers.

In addition to the in-house training, many of our fire fighters took courses at the Meadowood Fire School. Classes are held two weekends a year and offer both classroom and hands-on practical skills at one of their many live fire training sites. Well over 500 manhours were spent at Meadowood by our members this past year.

We received one minor setback this past fall when the Department of Revenue Administration ruled that the wording of our article and subsequent motion to lease-purchase a truck was not correct. They allowed the \$30,000.00 to be raised from taxes as the motion had stated, but would not release it to be spent until after town meeting this year when a corrected motion will be presented. This may well work to the town's benefit, as the interest rate is considerably lower this year. We may be able to save the taxpayment even more money by borrowing the balance of the monies needed rather than lease-purchasing. This will be fully covered at Town Meeting listing the available options.

We had our annual visit to the Washington Center School and talked about fire safety during Fire Prevention Week. We even had a contest for the best home fire escape plan in each classroom. The fire drill at the school went very well with all evacuating in a timely and orderly fashion. Other fire prevention and safety programs this past year included the continued sale of first quality fire extinguishers at just above our cost. We also distributed fire safety posters and pamphlets on the use of fire extinguishers, smoke detectors and evacuation plans for the family. If you didn't get one, they will be available at Town Meeting.

I am extremely pleased with the commitment of all of our fire fighters this past year. Some people see the department as a club where we go to have meetings, watch TV, drink coffee and sodas and occasionally run out with lights flashing and sirens blaring to a fire where we all run around wildly squirting the wet stuff on the red stuff as depicted in movies. Nothing could be further from the truth. In actuality, our fire fighters are dedicated volunteers in the truest sense of the word. They have spent over 3,000 hours this past year in fire related activities. They come out any hour of the day or night, giving up their sleep, their work and their family life to help save the lives and property of the people of Washington. They are on duty 24 hours a day, seven days a week, 52 weeks a year — for you. After all, what if volunteers *DIDN'T* volunteer? How about *YOU* turning out at Town Meeting to support *THEM*?

ROBERT J. WRIGHT
Fire Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens who are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the NH Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the NH Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

ROBERT D. NELSON, Chief
Forest Protection, NHDRED
ROBERT S. WRIGHT
Municipal Forest Fire Warden

WASHINGTON, NH HISTORICAL SOCIETY

This organization will be ten years old on December 13. Our purpose then, as now, is to bring together those persons interested in the history of our town and the preservation of our collection of artifacts, papers, and photos that represent Washington.

We presented monthly programs of historical interest to members and visitors last year. Four of these were recorded for our own use . . . one as a learning guide to genealogy searches, another discussing oral history projects, and two with local people telling their own history.

The Civil War monument on the Common is now surrounded by new fencing with new paint. The Town Pound has been weeded, brush cut and trash removed.

Members have participated in the Snowmobile Flea Market and a Society Food Sale both of which helped to finance our programs and the preservation of our collection.

We are now involved in a state-wide program to make known and have available the best collections of each historical organization for research purposes and as connecting links to museums and other historical societies.

We received a bequest from the will of Edna M. Gage for exterior maintenance of the East Washington School. It was originally given to the town, but soon turned over by the Selectmen to the Society. A plaque has been placed in the entryway of the schoolhouse in memory of George N. Gage, Edna's father-in-law, who attended classes in the schoolroom. The following figures show the current financial status. . . .

Bequest	\$3,500.00
Interest (April-June)	67.46
TOTAL	\$3,567.46

The money is now in a one-year Certificate of Deposit. We are maintaining a minimum balance of \$500.

SALLY KRONE
President

LAKE SUNAPEE REGION VISITING NURSE ASSOCIATION

1991 Report of Services Provided in Washington

	Visits
Skilled Nursing	232
Rehabilitation Therapies	28
Home Health Aide	618
Homemaker and Respite Care	4
Child Health Clinic	10
Flu Shots	24

Thank you for your continued support of our agency and its services. Your town representative on the Board of Trustees is DIANE DREW.

Sincerely,
Cheryl Blik
President and CEO

REPORT OF THE MEETING HOUSE COMMITTEE

This past year the committee’s main focus has been on ironing out the details of getting the upstairs in the Meeting House painted. As I write this report in mid-December, the painters have just completed their work and the result pleases us very much. We think they did a fine job.

The floors and stair-treads still remain to be finished, and should be completed shortly after school lets out for the summer.

At this point I would like to thank the members of the committee for their dedication. They have worked very hard to see that Washington got a good value for its money and a high quality paint job that we can be proud of.

Committee Members:
SALLY KRONE
PHILIP BARKER
VIRGINIA MACY
SALLY JENKINS
ROBERT CILLEY, Chairman

1991 OLD HOME DAY COMMITTEE REPORT

Gwendolyn Gaskell, Chairman; Natalie Jurson, Vice-chairman; Ethel Crane, Secretary; Charles Dalphond, Treasurer; Sally Krone, Archives; Barbara Gaskell and Manning Harvey, Publicity; and Kathy Hunt, Liason.

Again this year, five members of the committee got together and made candy and sold it at the Christmas fair. This year we raised \$115.45.

We want people to know that the deficit on "A Sacred Deposit" has been cleared and this year's money will be applied toward the principle.

Copies of "A Sacred Deposit" are still available at the town clerk's office or the assessors' office for \$8 per book or \$5 per book for lots of 20 or more — but it cannot be retailed for less than \$8.

ETHEL CRANE, Secretary

PARKS AND RECREATION COMMISSION

The Parks and Recreation Commission had a very productive year as we tackled many projects, both large and small.

Our largest project would have to be the kitchen at the Camp Morgan Lodge. The kitchen now has new wiring, a commercial stove with hood and fire suppression system, place settings for 200 and new serving and cooking equipment. We have received excellent reactions from caterers and town groups who have used the new and very functional space. We believe that once word gets around, the Lodge will be in demand for all kinds of functions. This should become an income producing investment. The hall also has new curtains, both for looks and acoustics. We hope to refinish the floor in the hall this coming year.

Other work accomplished in the lodge includes the addition of a chimney, more cold air return and a tune-up for the furnace. This should fix all the problems we were experiencing last year. Hardpack was installed in the upper driveway and handicapped areas. We would like to add more on the lower parking area this coming year. Work on the structural repairs to the lodge are beginning as we write our report.

The Camp Morgan Summer Program was a great success. Jan and Eric Peirce returned as the Camp Director and Caretaker for their eighth summer. Most of our terrific staff returned and together with Jan, they offered the children of Washington an exciting morning of activities and afternoon swimming lessons. We hope all town children take advantage of this wonderful program.

The newly installed swim area buoys, at Camp Morgan, helped to keep boats away from the swimmers and helped the children see the safe boundaries for swimming. Along with keeping the grounds looking and running great, our caretaker installed some new dock hardware. We would like to continue to budget a small amount each year to keep upgrading them. The beaches in East Washington and at Camp Morgan each received a load of sand, much to the delight of those who use the beaches.

We finally have a new playing field in front of the caretaker's cottage, thanks to the town road crew. They did an excellent job of fixing the mess made when the septic and waterlines were installed early last year. We would like to expand this lawn area around the back of the tennis courts.

We realize that restoring the tennis courts would be far too costly so our plan is to remove the blacktop on the front tennis court and cover the space with sand to create a permanent volleyball court. The back tennis court will continue to be used for basketball and should have any holes patched. We hope to build an open picnic pavilion, as a needed improvement to the Camp Morgan grounds. We would like to do this as a community project and have had volunteers come forward to help. A pavilion would give the summer program a place to do arts and crafts projects (they do all the way up to the lodge right now) and provide a needed sun and rain shelter.

P & R offered several different types of recreational events during the year. We sponsored a winter Family Skating party; a spring performance by Andrew Schwartz, juggler and entertainer; a fall Contra Dance and Pot-Luck Supper; and we are planning something special for families right before Town Meeting. We plan to have more events this year, so let us know what you would enjoy.

LYNN COOK
KATHY HUNT
SALLY JENKINS
HECTOR LEVESQUE
NAN SCHWARTZ

REPORT OF THE POLICE CHIEF — 1991

In October of 1991 I was appointed as your new Police Chief to replace John Mitchell who resigned earlier in the year. Since coming to Washington I have been working with Sgt. Belanger to increase police services to the town while attempting to keep the cost of this service at the lowest possible level. Unfortunately, due to the bad economy crime in the area is on the rise, while we are attempting our best to keep this from occurring in Washington, we also are calling upon the residents to help us by noting anything that seems out of the ordinary and calling us so that we can check it out. We are also doing more patrols to help curb the rising crime. We also have added a female officer to the staff to help us better serve the town needs. We hope that you will support us this year and in the years to come so that we can keep our town as a safe place to live. I also look forward to meeting more of our residents and would encourage you to call upon us at any time.

Respectfully submitted,
JAMES X. DODGE, SR.

WASHINGTON POLICE DEPARTMENT ACTIVITY FOR 1991

Domestic Disturbance	6	Missing Persons	3
Road Conditions	7	D.W.I.	1
Burglary	21	Susp. Persons/Vehicles	8
Arrest	11	Assist Fire & Rescue	15
Assist Other Agency's	9	Motor Vehicle Complaint	23
Accidents	22	Disabled Vehicles	14
Alarms	14	Serve Papers	8
Criminal Threatening	1	Illegal Dumping	6
Criminal Trespass	3	Criminal Mischief	3
Civil Standby	3	Unattended Deaths	1
Vacant Property Checks	4	Unsecured Premises	4
Animal Complaints	28	Thefts	15
Assaults	1	Noise Complaints	8
Check Welfare of People	10	Harassing Phone Calls	4
MV Lockouts	1	Attempted Suicide	1
Found Property	1	Telephone Callbacks	188
		TOTAL Calls for 1991	597

SOLID WASTE/RECYCLING COMMITTEE REPORT

The excitement for 1991 was the inauguration of the Blue Bay Recycling Program on July 5th. You were then able to recycle for the first time #1 and #2 plastics, tin cans, corrugated cardboard, non-glossy junk mail, and computer paper.

Eight loads (36.65 tons) of Blue Bags were shipped to the BFI/Hooksett Recycling Center. Our non-recyclable residue decreased from 20.18% to 9.58%.

As 1991 came to a close, plans were made for David Hunt, Road Agent and the Highway Department to assume the management of the Transfer Station. The Committee is working directly and actively with David. His energy and ideas have already assured us that the Washington Solid Waste/Recycling Center will be better run at a lower cost to all of us in the months and years ahead.

Your support will help us put common sense into common practice for Washington. Thank you for your enthusiasm and participation.

CHRIS SCHENK
DAVE ROCHFORD
DICK GRIFFITH
RUFFORD HARRISON

WASHINGTON RESCUE SQUAD

1991 marked both the 10th Anniversary of the Washington Rescue Squad and the busiest year since the inception. We responded to 52 calls varying from major medical problems to "standing by" at fire scenes. Our thirteen members racked up over 750 hours of training and over 500 fund-raising hours.

An Anniversary supper/get-together marked our achievement. Hillsboro Rescue members, past members of the Squad, "Friends" of the Rescue and Selectmen of Washington were invited to help us celebrate. The Town recognized our accomplishments with a wonderful plaque which will soon adorn the Fire Station with pride. We would also like to offer special thanks to the Purling Beck Grange for our Anniversary cake, "Certificate of Appreciation" and beautiful paperweight. These acknowledgements make it all worthwhile!

Our main goal for present and future fund-raising is for the purchase of a "new" used ambulance, as ours is getting older with each run it takes. Although 86-X1, our ambulance, has no major mechanical problems, a lot of little things add up quickly and we feel that we need to prepare for the future, not knowing when that time may come.

As usual, our fishing derby brought out the heartiest of souls. 200 people attended each day and fun was had by all. Special thanks to Joe Fournier for making and donating the ice-fishing sleds, one which was used for second prize and one which was raffled.

Our annual Ham & Bean Supper was unfortunately less successful than past years. Just when the hams were to be cooked, we received a Rescue call which threw off our schedule. All who did attend were very understanding and as usual many non-rescue volunteers jumped to our "rescue" to serve, cook and clean up. Great thanks go to all of those very special people!

As stated previously, a great amount of time was spent on training during 1991. Our members participated in a variety of seminars and courses including a Safe Ambulance Driving Course sponsored by the New Hampshire and National Safety Council and a "Farmedic" course which was sponsored by the Squad in August. This two-day course was attended by eight of our members and gave us practical and classroom experience with emergencies that could occur in a farm setting. Special thanks to the Eccardt Farm, Purling Beck Grange, Hillsboro Fire & Rescue, E. Lempster Garage, and the Washington Fire Department Ladies Auxiliary for their assistance which made this course a big success.

Two of our members attended an 80-hour course which after many hours of studying and testing brought them to the level of Intermediate Emergency Medical Technician. This certification level is just below Paramedic and offers patients care which has never before been available in Washington.

Naturally our monthly training sessions were all well attended, and with these and the recertifications for defibrillation, CPR, EMT, and Advanced First-Aid, these training hours totaled over 500.

During 1992 we hope to organize cold water rescue training and gear up for this type of situation, and work with the "Washington Snowriders" to train for medical emergencies they may encounter on the trail. Keeping up on all of our skills will continue on a regular basis.

We hope that 1992 is a healthy year for all and appreciate everyone who has donated in the past or plans to in the future. Without you there would be no Washington Rescue Squad.

Very sincerely yours,

KATHLEEN H. HUNT, Captain
JENNIFER J. DREW, Lieutenant
VIVIAN CLARK, Secretary
VICKI CRANE, Treasurer
ROBERT J. WRIGHT, Training Off.

Drivers: ROBERT CRANE II
LARRY GASKELL
MIKE OTTERSON

SHAWN ATKINS
DON DORVAL
ADAM HOFFORD
DAVID HUNT
JEREMY LANGLEY
ALLAN TOCZKO
ANDY WRIGHT
JoELLEN WRIGHT

ROAD AGENT REPORT

1991 went by very quickly. We feel that we made a lot of excellent progress with the roads which we hope will be long-lasting. We also hope to make as much or more progress with road improvements this coming year. The equipment is standing up well. We have a lot of brush cut on roadsides which will help this coming summer. All our bridge and guardrail violations have been corrected. The Highway Department is now operating the Town's transfer station and the operation is working well. I would like to thank all of you for your help and support. The Highway Department looks forward to working for and with all of you. Thanks again.

DAVID HUNT
Road Agent

SELECTMEN'S COMMENTARY

Our goals during 1991 have been to practice sound financial management, to instill professionalism into municipal government, and to keep the citizens of Washington informed. In some areas we have met or exceeded our goals, in other areas there is still work to be done. This does not mean to say that we expect there will never be additional work or new challenges. It has become very evident during this past year, that running a Town as the seven-hundred-thousand-dollar-plus-a-year business that it is, cannot be done in three hours on a Thursday evening. Work is done almost daily to follow up on decisions of the previous meeting, and to prepare for the following weekly meeting.

One of the areas in which we feel a manner of success is in instilling a sense of real business and fiscal management into the Town operation. Preliminary Auditor's reports indicate that the deficit of this past year was replaced with a surplus that though small in dollars is long on satisfaction. This was managed despite a reduced Town Charges appropriation, though not without sacrifices. This goal could not have been reached without the support and cooperation of all elected and appointed Town officials. This is an area wherein the work is ongoing, and a similar effort will expended in 1992. We will again issue the Valley Road Betterment Assessment billing in time to make the bond principal and interest payment without additional borrowing. By instituting twice a year tax billing as recommended by the Town's Auditor, we can reduce overall costs by reducing the interest expense of money borrowed in anticipation of taxes to meet our ongoing obligations.

No where has the effort towards professionalism become more apparent than in the Highway Department. The entire department works hard, cares about the job they do, and maintains well the tools and equipment they have. The trucks and equipment looks good and runs well. The enthusiasm with which Road Agent David Hunt tackles each new task is very evident to us. His plans for changes in the operation of the Recycle Center through the purchase of equipment and handling of material ourselves will, if approved by the Town, produce long-term significant cost savings. All of your Town officials for the most part worked well together this year.

The State of New Hampshire has required that all Towns institute a uniform accounting system. This has created additional work for this office and the book-keeper in adapting to the new system. However, it will produce a long-term benefit by allowing us to better track the actual costs of operation of each Town department.

Enforcement of the Land Use Ordinance and NH State RSAs has resulted in several legal cases this year. The goal is not simply enforcement of the LUO; but for the protection of health, welfare, and property as provided for in the LUO.

These matters and more consume an extraordinary amount of time and effort on the part of all of your elected officials. The Selectmen are appreciative of the support of the Town officials, and of your support and understanding.

LIBRARIAN'S REPORT

For The Year Ended 1991

After many years of service to the Library, Pearl Devlin stepped down this year. Pearl has served the Library in several capacities over the years. She had been a dedicated volunteer for several years before Zaida Cilley appointed her as Assistant Librarian in 1982. Pearl continued to serve under Zaida until Zaida's retirement in 1985. That same year, Pearl was appointed to the Library Board of Trustees and continued to serve as Assistant Librarian under Heidi Mullin and, later, Barbara Gaskell, until 1986. Most recently, Pearl served the Board as Treasurer. We hope you enjoy your retirement, Pearl.

In January the Library was excited to receive funds from the Edna Gage Estate. The amount was fairly substantial and the Trustees decided to use the money to purchase the computer we had been dreaming about. Computer Servnet of Salem installed the computer on March 13 and the fun began. We are still learning to use it, but are having fun with it, too.

The money from our capital expense warrant article has gone to several necessary repair projects. John's Masonry was hired to repoint the bricks on the old section of the Library building. John also sealed the sandstone decorations on the building, sealed the walk and waterproofed the cellar in the old building. Later in the summer he was hired again to close in two windows in the basement. Some of the money went into the roof. There is some major work to be done on the cupola but, due to budget restraints, the Board decided to put that work off for a while. New electric outlets were installed in the reference room and the office. The outlets in the office were essential for the computer installation. There is still some ongoing work slated to be paid for out of the capital expense budget.

The usual programs were held this year and were again a great deal of fun. To celebrate National Library Week in April, the school children wrote stories and created posters. This year there was no judging, just participation prizes for everyone. The public was invited to write comments about the students' work.

Thirteen children participated in the Summer Reading Program. This year we rescued the Princess by defeating wizards, slaying dragons, crossing fairy lakes and finding our way through the enchanted forest. We all had a good time and earned many wonderful rewards for our travails.

The Preschool Storyhours are still successful. This Fall the day was changed to Thursday mornings. There are quite a number of children coming to storyhours; in fact, one Thursday I counted thirteen children! There's always room for more, though.

Summer Saturdays gained in popularity this year. Circulation for those days was up. Also this summer, the Library hosted two beautiful displays. In July, past Postmaster Pat Soucy had her photographs on display and, in August, Virginia McKinnon displayed pressed and mounted flowers.

The school is using the Library on a regular basis to support its curriculum and to give the students access to more reading materials. It's great to see the children's enthusiasm. I'd really like to see that enthusiasm spread through town. Many of you haven't been in the Libarary since school. You should come in and see what you're

missing! The Library lends video tapes, books on tape, records, magazines and all kinds of books. If I don't have what you want on shelf, I can usually get it for you from other libraries in the state. And all this can be yours free!

LIBRARY STATISTICS
For the Year Ended 1991

Books added	315
Books discarded	97
Total Books on Hand	6,174
Total Audio Recordings	109
Total Video Recordings	41
Total Periodicals	19
Number of Cardholders	415
Total Circulation	4,887

BARBARA E. GASKELL
Library Director

VIRGINIA McKINNON
MARTHA HAMILL
BARBARA FIELDS
Board of Trustees

UPPER VALLEY LAKE SUNAPEE COUNCIL

The Council is one of nine private, non-profit, Regional Planning Commissions in New Hampshire enabled by State legislation. The council is comprised of up to two Directors from each member town and operates through an Executive Committee of appointed Directors and a professional staff.

The Council provides a forum for regional issues, and provides support to member towns on such issues as environmental planning, land preservation, community development, and transportation planning. During 1991 our activities included providing consultation and help to over two-thirds of member communities, meeting with State officials to influence policy, maintaining a library of regional data, assisting the Upper Valley Solid Waste District, working with the Sullivan County Economic Development Commission, and administering several Community Development Block Grants.

Funding comes from five major sources: dues, federal community development funds, the States of New Hampshire and Vermont, local technical assistance via contracts with member communities, and transportation planning. Overall, your dues support just over one-fifth of our operation. For each dollar of dues, we obtain nearly four dollars of additional funding which is used for services. Where the money goes is simple: people. We invest most of the money in our staff, buying brains, education, and experience.

SCHEDULE OF TOWN PROPERTY
As of December 31, 1991

DESCRIPTION	ASSESSED VALUE (Lands & Buildings)
Town Hall, Lands & Buildings	\$ 245,000.00
Furniture & Equipment	38,500.00
Libraries, Lands & Buildings	112,820.00
Furniture & Equipment	83,000.00
Police Department Equipment	31,200.00
Fire Department, Lands & Buildings	122,330.00
Equipment	220,000.00
Highway Department, Lands & Buildings	43,520.00
Equipment	271,000.00
Materials & Supplies	10,500.00
Parks, Commons & Playgrounds, Buildings	868,900.00
School Building	120,300.00
All Lands & Buildings acquired through	
Tax Collector's Deeds	
Tax Map 07.003, Lempster Mt. Rd	194,240.00
Tax Map 08.018, ML-8	30,760.00
Tax Map 10.042, LAE U-19	8,400.00
Tax Map 10.005 & 14.400, Cyrus Eaton	180,900.00
Tax Map 10.056, LAE U-6	6,380.00
Tax Map 12.194, Rt. 31/HLR	14,180.00
Tax Map 13.002, E.W. Rd.	110,770.00
Tax Map 13.024, E.W.	67,800.00
Tax Map 13.035, E.W.	18,600.00
Tax Map 14.090, LAE Q-4	8,050.00
Tax Map 14.099, LAE K-20	8,160.00
Tax Map 14.117, LAE K-12	8,610.00
Tax Map 14.054, LAE U-20	8,920.00
Tax Map 14.262, LAE P-3	8,720.00
Tax Map 14.265, LAE P-9	9,580.00
Tax Map 14.289, LAE D-8	8,200.00
Tax Map 14.297, LAE D-16	8,360.00
Tax Map 14.300, LAE D-19	8,960.00
Tax Map 14.313, LAE D-27	9,770.00
Tax Map 14.369, LAE R-6	9,420.00
Tax Map 14.372, LAE R-3	9,910.00
Tax Map 15.125, LAE M-1	9,200.00
Tax Map 15.145, LAE B-19	9,420.00
Tax Map 16.036, HH R-27	12,660.00
Tax Map 18.006, AP	52,920.00
Tax Map 18.340, AP	75,600.00
Tax Map 20.006, Bailey Rd.	17,920.00
Tax Map 20.101, Bailey Rd.	3,720.00
Tax Map 20.165, Bailey Rd.	2,480.00
All Other Property & Equipment	36,830.00
Cemeteries	56,250.00
TOTAL	\$3,182,760.00

VITAL STATISTICS 1991

BIRTHS

January 15, 1991	LAWRENCE, CORY WENDELL, born to Kevin A. Lawrence and Lisa B. Farella in Concord, NH
March 19, 1991	LUNDERVILLE, ANGELA MARIE born to John R. Lunderville and Nina M. Otterson in Concord, NH
March 22, 1991	SARGENT, JOSEPH KARL, born to Lloyd T. Sargent and Elizabeth M. Yeaton in Concord, NH
March 24, 1991	BLANCHETTE, KATHRYN ELIZABETH, born to Maurice H. Blanchette and Barbara M. Martin in Concord, NH
May 25, 1991	DOHERTY, JAMES FRANCIS JR., born to James F. Doherty and Bethany J. Plaisted in Claremont, NH
May 26, 1991	OLIVEIRA, SAMANTHA JEAN, born to Gilbert L. Oliveira and Sharon J. Crowley in Concord, NH
June 26, 1991	YOUNG, NICOLE MARIE ELIZABETH, born to Mitchell C. Young and Pamela J. Woods in Concord, NH
August 11, 1992	FRASER, JUSTINE NICOLE, born to Robert P. Fraser and Lorraine P. Marchand in Claremont, NH

DEATHS

February 15, 1991	GAUDET, PHILIP died in Marshfield, MA, buried in Washington Center Cemetery, Washington, NH
March 4, 1991	NORMAND, PAUL E. died in Unity, NH, buried in Nashua, NH
June 18, 1991	JOHNSON, PAUL died in Hillsboro, NH, buried in E. Washington Cemetery, Washington, NH
September 7, 1991	DIGREGORIO, HENRY died in Washington, NH, buried in Concord, NH
December 7, 1991	O'CONNOR, EDWARD J. died in Lebanon, NH, buried in Woburn, MA
December 20, 1991	LABOMBARD, CARLTON L. died in Manchester, NH, buried in Hudson, NH
December 25, 1991	DEVLIN, EDWARD L. died in Washington, NH

MARRIAGES

February 14, 1991	STEWART, ROBERT D. and NELSON, LINDA R. in East Washington, NH
March 31, 1991	ROLFE, DOUGLAS N. AND WALDRON, OKELEE K. in Washington, NH
May 27, 1991	LAWRENCE, KEVIN A. and FARELLA, LISA G. in Hillsboro, NH
July 6, 1991	SERNOTTI, JOHN J. JR. and ALMEIDA, REGINA M. in Henniker, NH
July 27, 1991	MURDOUGH, MATTHEW D. and WRIGHT, JENNIFER E. in Hillsboro, NH
November 30, 1991	LABOMBARD, MICHAEL A. and TILTON, BRENDA L. in New Ipswich, NH
December 24, 1991	LOFGREN, WILLIAM L. and LOFGREN, ANN MARIE in Washington, NH
December 28, 1991	LAWRENCE, JEFFREY C. and WATERS, THERESA J. in Claremont, NH

WASHINGTON TOWN MEETING - MARCH 12, 1991

The meeting was opened at 9:00 a.m. by Moderator G. Michael Otterson. The polls were open from 10:00 a.m. to 7:00 p.m. Robert Crane, II, assistant Moderator; Janice Philbrick, assistant Town Clerk; Marcia Goodspeed, Hazel Drew, Jean Carlson, and Barbara Torrey as Ballot Clerks. The voting took place in the Town Hall with 245 votes cast.

The Moderator told of the rules by which he would run the meeting.

Robert Crane moved, "to dispense with the reading of the warrant." Robert Wright 2nd.

VOICE VOTE, motion CARRIED.

ARTICLE 1: The following officers were elected:

SELECTMAN for 3 years:

Bruce Woodbury—83 votes, Lindsay Collins—151 votes and declared elected.

TOWN CLERK for 1 year: Vicki Crane—238 votes.

TREASURER for 1 year: Sharon Dietrich—229 votes.

TAX COLLECTOR for 3 years: Janice Philbrick—210 votes.

FIRE CHIEF for 1 year:

David Hunt—11 votes, Robert Wright—189 votes and declared elected.

ROAD AGENT for 1 year:

Kenneth Fletcher—58 votes, David Hunt—176 votes and declared elected.

BOARD OF ASSESSORS for 3 years: Kathleen Hunt—214 votes.

PARKS & RECREATION COMM. for 3 years: Kathleen Hunt—226 votes.

PARKS & RECREATION COMM. for 2 years: Hector Levesque—218 votes.

PLANNING BOARD for 3 years: Thomas Talpey—208 votes.

CEMETERY TRUSTEE for 3 years: Ethel Crane—236 votes.

LIBRARY TRUSTEE for 3 years: Barbara Fields—223 votes.

TRUSTEE OF THE TRUST FUNDS for 3 years: Elizabeth Wood—222 votes.

ARTICLE 2: Selectman Langley moved, "to accept the reports of all officer, committee, and agent reports as printed in the Town Report with the following exceptions." Selectman Roy 2nd.

1. The balance sheet was omitted, and is posted in the hall and also available in a handout.

2. The reconciliation of the School District's Liability was also omitted.

3. On page 20, Article 11, the vote was Voice Vote, motion carried.

4. On page 82, Linday's should read Lindsay.

5. On page 11, the dates should read 1990, 1991, 1991.

6. On page 102, Schedule of Town Properties lists 15.125 twice.

Elizabeth Wood moved, "we hear reports of agents, committees, and officers of the Town and vote on motions appropriate to each report as given and to vote on the acceptance of the Town Report as a separate issue." Jim Gaskell 2nd.

VOICE VOTE, motion CARRIED.

Questions were raised as to the totals on page 99 adding up correctly. Lynda Roy stated that the total is \$2,356,690.00 and that it was not a grand total of revenue, only those items required on the Financial Statement that goes to the Department of Revenue.

Robert Crane expressed a concern about being in a deficit.

The Moderator asked if there were any other reports from officers, committees, or agents to hear. No reply.

Elizabeth Wood moved, "not to accept the Town Report." Bruce Woodbury 2nd.

VOICE VOTE, motion CARRIED.

ARTICLE 3: David Hunt, "moved to see if the Town will vote to raise and appropriate the sum of \$234,076.25 for the operation of the Highway Department for the ensuing year." Diane Drew 2nd.

Mr. Hunt went through the line items of his budget, and answered questions from the public relating to particular items or projects.

Elizabeth Wood moved, "to amend the amount by \$30,000.00." Hans Eccard 2nd.

Mrs. Wood spoke of the Town's deficit, and felt a cutback justified.

Robert Crane asked if Ken Fletcher would be coming back onto the Highway Department when he returned from the Persian Gulf.

Mr. Hunt said the budget did not provide for him.

Dorothy Thompson asked, didn't returning veteran have a right to return to their jobs.

After a short recess, the Moderator read a letter from the Town's attorney, stating that in Mr. Fletcher's case, he was an elected official of the Town and not an employee, and when his term ran out, so did his position, and the Town was under no legal obligations to give him a job.

Selectman Langley, speaking only as one Selectman, stated that he felt the Town had a moral obligation to Mr. Fletcher for some sort of a job.

VOICE VOTE, on Mrs. Wood's amendment, FAILED.

VOICE VOTE, on the original motion, CARRIED.

ARTICLE 4: Dismissed.

Fred Otterson moved, "we break for a one-hour lunch break." Robert Crane 2nd.

VOICE VOTE, on Mr. Otterson's motion, CARRIED. 12:30 p.m.

1:30 p.m. Moderator Otterson called the meeting back to order and turned the floor over to Robert Crane with a personal privilege.

Mr. Crane dedicated the 1990 Town Report in memory of Elise Crane Fletcher, his aunt, and native daughter of the Town. He spoke of her life and work for the Town and how fortunate we were to have had her. The Town rose to a standing applause in Elise's memory.

ARTICLE 5: David Hunt, "Moved to see if the Town would vote to raise and appropriate the sum of \$61,457.86 for the purchase of a Highway Loader, and to authorize the Selectmen to issue bonds or notes under the provisions of the Municipal Finance Act (RSA Chapter 33) in the amount of \$31,637.00; and to withdraw \$5,475.58, plus accrued interest to date of withdrawal, from the Loader Capital Reserve Fund (RSA Chapter 35) created for this purpose. The balance of \$24,345.28 to be raised by taxation." Diane Drew 2nd.

Mr. Hunt explained that the Town's own loader broke down last year beyond reasonable repair. Since that time the Town has been leasing the loader we are asked to purchase under this article.

Mr. Hunt gave the specifications of the loader. Robert Crane spoke in favor of the loader, feeling the Town really needed it.

PAPER BALLOT VOTE, 2/3 vote required. Total votes cast: 110, needed to pass: 74. Yes: 94—No: 13; motion CARRIED.

ARTICLE 6: Dismissed.

ARTICLE 7: Selectman Langley moved, "to see if the Town will vote to raise and appropriate the sum of \$49,360.00 for the operation of the Police Department for the ensuing year." Selectman Roy 2nd.

Police Chief Mitchell went through the line items of the police budget.

Questions were asked as to the payroll hours, uniforms, and excessive use of the radar gun. Also concerns of the cruiser being used out of town were expressed.

Fred Otterson moved, "to amend the amount to be raised and appropriated to \$20,000.00. Michael Clark 2nd.

VOICE VOTE, on Mr. Otterson's motion, CARRIED.

VOICE VOTE, on the original motion as amended, CARRIED.

ARTICLE 8: Robert Wright moved, "to see if the Town will vote to raise and appropriate the sum of \$20,000.00 for motor fuel to service the Fire, Highway, and Police Departments." Ferenc Nagy 2nd.

Bruce Woodbury moved, "to amend the article, and insert the words 'said motor fuels to be put out to bid'." Robert Crane 2nd.

VOICE VOTE, on Mr. Woodbury's amendment, CARRIED.

VOICE VOTE, on the original motion as amended, CARRIED.

Robert Wright moved, "that we take up articles 26-33 next." Selectman Langley 2nd.

VOICE VOTE, on Mr. Wright's motion, CARRIED.

ARTICLE 26: Robert Wright moved, "that the Town vote to raise and appropriate the sum of \$14,000.00 for the operation of the Washington Fire Department in 1991." Robert Crane 2nd. (petition article)

Mr. Wright went through the department's budget line for line, and explained what the department did last year. Mr. Wright stated that this was their operating budget with no extra frills.

VOICE VOTE, motion CARRIED.

ARTICLE 27: Robert Wright moved, "that the Town vote to raise and appropriate the sum of \$6,924.00 for insurance for the Washington Volunteer Fire Department, to protect equipment and apparatus at replacement cost and to protect its members from financial loss while operating as a member of the department in an amount of not less than \$1,000,000.00 per occurrence." Charles Fields 2nd. (petition article)

With the increase in fire departments nationwide getting sued and people collecting, Mr. Wright investigated coverage for our Department, and after investigating several insurance companies, found a plan to cover our needs.

Natalie Jurson wondered if it covered the Women's Auxiliary, and was answered yes it does.

VOICE VOTE, motion CARRIED.

ARTICLE 28: Robert Wright moved, "that the Town vote to raise and appropriate the sum of \$30,000.00 to be used as the first payment on a new fire truck with a maximum cost of \$150,000.00." Stephen Gallagher 2nd. (petition article)

Mr. Wright explained that the purpose of this truck was to be a water source truck. He went on to explain that the Fire Truck Committee has been shopping for this truck for the past year, and have come up with a cab and chassis, and a body designed by the committee.

Mr. Wright also went through the six steps that are taken to develop and purchase a fire apparatus.

The alternative option of continuing to add to capital reserve was discussed, but with the increasing cost of fire equipment the department felt it was better to purchase a truck now before the price went up anymore.

Larry Leizure asked if used trucks had been looked at, and was answered yes, but none were found to meet the Town's needs.

Selectman Langley asked if this truck would meet the NFPA 1500 codes, and was answered yes.

Mr. Wright then went through how the truck would be paid off.

Philip Barker moved, "to dismiss the article." Bill Rhoades 2nd.

PAPER BALLOT VOTE, total cast: 115. Yes: 45—No: 70, motion FAILED.

VOICE VOTE, on the original motion, CARRIED.

ARTICLE 29: Dismissed.

ARTICLE 30: Dismissed.

ARTICLE 31: Robert Wright moved, "that the Town vote to raise and appropriate the sum of \$4,990.00 for the purchase of ten sets of protective clothing (astro suits) for the firefighters of the Washington Fire Department." Ferenc Nagy 2nd. (petition article)

VOICE VOTE, motion CARRIED.

ARTICLE 32: Robert Wright moved, "that the Town vote to raise and appropriate the sum of \$1,000.00 for the suppression of Forest Fires in 1991." Robert W. Crane, II, 2nd. (petition article)

Mr. Wright explained that this was an increase over last year due to more time spent by our warden and his deputies.

Philip Barker asked how many hours were spent last year.

Mr. Wright said he could not give an exact number because he did not put in for mst of the time spent.

Hans Eccard pointed out that the State no longer funds the maintenance of Fire Towers, so the Fire Wardens would be spending more time with smoke investigations.

VOICE VOTE, motion CARRIED.

ARTICLE 33: Robert Wright moved, "that the Town vote to raise and appropriate the sum of \$5,950.00 to install a dry stand pipe sprinkler system in the Town Hall." Robert Crane II 2nd. (petition article)

Mr. Wright explained that this idea just came up at a recent fire department meeting.

Bruce Woodbury moved, "to amend the article to \$13,980.00 for a complete dry pipe system." Jim Hofford 2nd.

After much discussion on the different types of systems available, and the lack of time to come up with a solid plan and/or design, Julia Dunton moved, "to dismiss the article." Janice Philbrick 2nd.

VOICE VOTE, article DISMISSED.

ARTICLE 9: Ronald Roy moved, "that the Town vote to raise and appropriate \$66,000.00 for the operation of the Solid Waste Recycling Center for the ensuing year." Jeremy Langley 2nd.

Chris Schenk, chairman of the Recycling Center Committee, thanked everyone for participating in recycling. He then explained the "Blue Bag Special", a new program of recycling which the committee is looking into introducing to Washington.

Mr. Schenk then went through the line items of the budget.

VOICE VOTE, motion CARRIED.

ARTICLE 10: DISMISSED.

ARTICLE 11: DISMISSED.

ARTICLE 12: Selectman Langley moved, "to see if the Town will vote to raise and appropriate \$308,980.00 to defray "Town Charges" for the ensuing year. Selectman Roy 2nd.

Selectman Langley went through the items covered under this article. Then he explained that the Town had gone to gross budgeting and because of this, Temporary Interest is now included under this article, yet without it, the amount is less than last year. And this article included the assessors which were not in here last year's.

Questions were raised and answered about Town Officials Salaries and whether or not the assessing was complete.

Bill Rhoades asked what exactly was gross budgeting, and Selectman Langley explained.

Elizabeth Wood moved, "to amend the amount to \$250,000.00." Mr. Crowley 2nd.

Jim Hofford moved, "to amend Mrs. Wood's amendment to bring the total amount down by \$25,000.00." Ronald Jager 2nd.

At this time polls were closed. 7:00 p.m.

VOICE VOTE, on Mr. Hofford's amendment FAILED.

VOICE VOTE, on Mrs. Wood's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 13: Selectman Roy moved, "that the Town vote to raise and appropriate \$15,000.00 for the Town's share of the reconstruction of Valley Road in accordance with Court Order dated January 4, 1989 signed by Charles Contas, Justice, Cheshire County Superior Court in the matter of Anatolij Ursini v. Towns of Washington and Stoddard." Selectman Langley 2nd.

Robert Crane moved, "to amend the amount to \$10,000.00." Larry Gaskell 2nd.

VOICE VOTE, on Mr. Crane's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 14: Selectman Langley moved, "the Town vote to raise and appropriate \$18,000.00 for improvements to the bathrooms (handicap accessible) in the Washington Town Hall; removal of the kitchen to increase the seating capacity, and bring the doors up to fire code for the purpose of continuing use of the Town Hall for Town meeting." Selectman Roy 2nd.

Fred Otterson moved, "to dismiss the article." Diane Drew 2nd.

There was much discussion as to the vote taken last year under the last article, to move Town Meeting over to Camp Morgan.

At this time Moderator Otterson turned the meeting over to Bill Rhoades.

Mike Otterson then stated that he knew the people were upset that today's meeting was not at Camp Morgan, but sometime along the line pressure was put on the Selectmen to keep to tradition, even though more than 2/3rds of the voters last year voted not to. And it is too bad that they let tradition stand in the way of Democratic action!

VOICE VOTE, on Mr. Otterson's motion to dismiss CARRIED.

Bill Rhoades then turned the meeting back over to Moderator Otterson.

Moderator Otterson granted Bruce Woodbury a personal privilege.

Mr. Woodbury asked those in the room who wished to see Town Meeting held at Camp Morgan to please rise. A majority of those in the hall rose.

ARTICLE 15: Dismissed.

ARTICLE 16: Dismissed.

ARTICLE 17: Dismissed.

ARTICLE 18: Robert Cilley moved, "that the Town raise and appropriate the sume of \$8,000.00 to repair and repaint the upstairs and stairway of the Town Hall and to take any other action relating thereto." Sally Krone 2nd.

Mr. Cilley explained the poor conditions of the paint and woodwork upstairs. He stated that reputable painters from the area were contacted to give the appropriate price range.

Jim Gaskell asked if the installation of the sprinkler system, at a later time, would effect the painting job.

It was the general feeling that it would not.

VOICE VOTE, motion CARRIED.

ARTICLE 19: Kathy Hunt moved, "the Town vote to raise and appropriate \$38,185.00 for the Parks and Recreation Commission for the ensuing year." Nancy Schwartz 2nd.

Mrs. Hunt went through the items in the commission's budget including maintenance, new construction, the summer program and kitchen equipment.

Mrs. Hunt included that it would be fair to reduce the amount by \$800.00, the amount budgeted for a refrigerator because one had recently been given to them.

Larry Gaskell moved, "to amend the amount down by \$800.00." Philip Barker 2nd.

Vivian Clark thought the price of the proposed pavilion was excessive, and moved to amend Mr. Gaskell's amendment to reduce the total amount by \$5,000.00. Gwen Gaskell 2nd.

VOICE VOTE, on Mrs. Clark's amendment CARRIED.

VOICE VOTE, on Mr. Gaskell's amendment as amended CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

(Total raise and appropriate \$33,185.00)

ARTICLE 20: Kathy Hunt moved, "the Town vote to raise and appropriate \$14,250.00 for major repairs at Camp Morgan for the ensuing year." Bill Rhoades 2nd.

Kathy Hunt explained that these repairs included fixing the furnace and electricity at the Lodge, plus repairing one of the tennis courts down by the water front.

Elizabeth Wood moved, "to dismiss the article."

Questions were asked and answered regarding the wiring of the kitchen, and getting guarantees on work done.

VOICE VOTE, on Mrs. Wood's motion to dismiss FAILED.

Jim Garvin moved, "to reduce the amount by \$8,000.00." Charles Field 2nd.

Mr. Garvin felt the tennis court work was not needed this year, and that the electrical work in the kitchen could be done for less.

VOICE VOTE, on Mr. Garvin's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 21: Lindsay Collins moved, "the Town vote to raise and appropriate \$16,430.00 for Emergency Communications with a breakdown as follows:

EOC	\$ 300
Radio Loop	2,050
Pager, Radio Repairs and/or Replacement	3,500
Dispatching Service	3,300
Maintenance of Fire Alarm	1,050
Improve/Replace Equipment	5,730
Miscellaneous	500

Selectman Langley 2nd.

Mr. Collins then explained the different items under each title and questions regarding them were answered.

Bruce Woodbury asked if it were necessary for the police department to have a third portable, and Mr. Collins indicated that it was not.

Bill Rhoades moved, "to amend the amount down by \$1,400.00". Gilbert Oliveira 2nd.

VOICE VOTE, on Mr. Rhoades amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

(Total raise and appropriate \$15,030.00)

Elizabeth Wood moved, "we adjourn until next Saturday at 9:00 a.m. here in the Town Hall." Philip Barker 2nd. (*Time of Motion: 10:00 p.m.*)

VOICE VOTE, Mrs. Wood's motion FAILED.

ARTICLE 22: Philip Barker moved, "the Town vote to raise and appropriate \$12,000.00 for the support of the Shedd Free Library for the ensuing year." Larry Gaskell 2nd.

VOICE VOTE, motion CARRIED.

ARTICLE 23: Philip Barker moved, "the Town vote to raise and appropriate \$5,000.00 for repairs to the Shedd Free Library." Larry Gaskell 2nd.

Larry Gaskell explained these repairs were for the roof, basement walls, and brick repair.

VOICE VOTE, motion CARRIED.

ARTICLE 24: Dismissed.

ARTICLE 25: Selectman Roy moved, "the Town vote to raise and appropriate \$12,680.00 for 'Health and Welfare' for the ensuing year." Charles Fields 2nd.

Selectman Roy explained the line items.

Moderator Otterson read the results of the polls at this time. 10:45 p.m.

Robert Crane moved, "to increase the amount by \$15,500.00 for Health and Welfare." Jeannette Crane 2nd.

Mr. Crane explained that the troops will be returning home from the Gulf, and Kenny Fletcher left the Town as Road Agent, and his term has expired today, but feels the Town is morally obligated to have some sort of a job for Mr. Fletcher upon his return. The money from this amendment could assure it.

VOICE VOTE, on Mr. Crane's amendment FAILED.

VOICE VOTE, on the original motion CARRIED.

ARTICLE 34: To see what action the Town will take for establishing polling places for State and Federal elections.

Robert Crane moved, "the Town establish Camp Morgan as the polling place for State and Federal elections." Jim Houghton 2nd.

VOICE VOTE, on Mr. Crane's motion FAILED.

Marcia Goodspeed moved, "that State and Federal elections (at present, the National Primary in February; State Primary in September; and November elections) be held at the Washington Town Hall." Ronald Jager 2nd.

There was much discussion as to the handicapped accessibility of the Town Hall. Moderator Otterson stated that all polling places are supposed to be handicap accessible, meaning a handicapped person will not be put in burden to access any room in which an election is held. In the Moderator's opinion the Town Hall was not handicap accessible at this time.

VOICE VOTE, Mrs. Goodspeed's motion CARRIED.

ARTICLE 35: Robert Crane moved the Town vote to authorize the Selectman to borrow in anticipation of taxes." Philip Barker 2nd.

VOICE VOTE, motion CARRIED.

ARTICLE 36: Dismissed.

Miriam O'Keefe noted that there was no article to accept any money that could be forthcoming to the Town, nor was there an article to transact any other business that could legally come before this meeting.

Ronald Jager noted that Richard Griffith was not here today, and that his term of Selectman expired today. He went on to describe Mr. Griffith's extreme dedication to the Town. The Town then stood for a round of applause for Mr. Griffith.

Jim Hofford moved, "to adjourn the meeting." Philip Barker 2nd.

VOICE VOTE, meeting adjourned 11:21 p.m.

Respectfully submitted,
VICKI L. CRANE
Town Clerk

A True Copy, Attest:
Vicki L. Crane
Town Clerk

Annual Reports of the
WASHINGTON SCHOOL DISTRICT
For the Fiscal Year Ending June 30, 1991

TABLE OF CONTENTS

Abstract of Minutes of the Washington School Meeting—1991..... S27

Auditor’s Certificate..... S9

Balance Sheet..... S19

Detailed Statement of Expenditures..... S10

Detailed Statement of Receipts..... S9

Proposed Budget—1992–1993..... S6

Report of:

 Head Teacher..... S25

 School Board..... S23

 School District Treasurer..... S9

 School Nurse..... S24

 Superintendent of Schools..... S18

School Administrative Unit #34 Proposed Administrative Salaries S21

School Administrative Unit #34 S20

School Administrative Unit #34 Proration of Expenses..... S22

School District Organization..... S1

Warrant—1992 S2

Washington Center School Children and Tuition Pupils..... S4

SCHOOL DISTRICT ORGANIZATION

Moderator	Robert W. Crane, II
Clerk	Vicki Crane
Treasurer	Lynda Roy
School Board	
Larry Leizure	Term Expires 1994
Pamela Vaillancourt	Term Expires 1992
William Rhoades	Term Expires 1993
Auditor	Elizabeth Wood
Superintendent of Schools	Ralph J. Minichiello
Teachers	
Mary Ann Nagy	Grades 1-2
Linda Nestler	Grades 3-5
Florence Hoffman	Speech Therapist
Jane Johnson	Learning Disabilities
Diane Dick	Art
Julie Mette	Music
Patricia Collins	Physical Education
Patricia Levitz	Aide
Jean Crowley	Aide
School Psychologist	John Murch
School Nurse	Helene Potthoff

**THE STATE OF NEW HAMPSHIRE
WASHINGTON SCHOOL DISTRICT—SCHOOL WARRANT**

To the inhabitants of the School District in the town of Washington qualified to vote in District affairs:

You are hereby notified to meet at the Camp Morgan Lodge in said District on the 7th day of March, 1992, at two o'clock in the afternoon to act upon the following:

1. To choose by nonpartisan ballot the following School District officials:
 - A. One School Board Member: 3 year term
 - B. One Moderator: 1 year term
 - C. One Clerk: 1 year term
 - D. One Treasurer: 1 year term
 - E. One Auditor: 1 year term
2. To see if the District will vote to raise and appropriate the sum of five hundred eighty-five thousand seven hundred dollars (\$585,700.00) to fund the construction, original equipment and related costs of a new elementary school, Grades 1 through 5, to be built in accordance with plans and specifications on file at the Office of the Superintendent of Schools as recommended by the School Board, and to raise said sum of five hundred eighty-five thousand seven hundred dollars (\$585,700.00) by the issuance of bonds or serial notes of the District pursuant to the provisions of RSA 33, and to authorize the School Board to establish the terms and conditions of said bonds or serial notes as they deem in the best interests of the District; further, to raise and appropriate for the payment of the purposes set forth in this issue any interest, premium or fees earned by the District on the sale or investment of the bond proceeds; or take any other action in relation thereto.
3. To see if the District will vote to raise and appropriate the sum of sixty-three thousand dollars (\$63,000.00) to fund the construction, original equipment and related costs of a multipurpose room, to be built in accordance with plans and specifications on file at the Office of the Superintendent of Schools as recommended by the School Board, and to raise said sum of sixty-three thousand dollars (\$63,000.00) by the issuance of bonds or serial notes of the District pursuant to the provisions of RSA 33, and to authorize the School Board to establish the terms and conditions of said bonds or serial notes as they deem in the best interests of the District; further, to raise and appropriate for the payment of the purposes set forth in this issue any interest, premium or fees earned by the District on the sale or investment of the bond proceeds; or take any other action in relation thereto.
4. To see if the District will vote to raise and appropriate the sum of sixty-three thousand dollars (\$63,000.00) for the construction of a multipurpose room to be attached to the new school building; or take any other action in relation thereto.
5. To see if the District will vote to authorize the School Board to enter into an agreement with the Town of Washington for the purpose of acquiring and maintaining a building site and related areas at the Camp Morgan Pro-

perty upon terms and conditions agreeable to both parties; or take any other action in relation thereto.

6. To see if the District will vote to authorize the School Board to convey to the Town of Washington the existing school facility, located on land of the Town at the Washington Common, upon terms and conditions acceptable to the School Board and to the Selectmen of the Town of Washington, or take any other action in relation thereto.
7. To determine and appoint the salaries of the School Board, and fix the compensation for any other officers or agents of the District.
8. To hear the reports of agents, auditors and committees or officers chosen and pass any vote relating thereto.
9. To see what sum of money the District will vote to raise and appropriate for the support of schools, the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the District, or take any other action in relation thereto.
10. To see what sum of money the District will vote to raise and appropriate for the purpose of repairs and maintenance of the Washington Center School and authorize the use/transfer of up to seven thousand dollars (\$7,000.00) of the June 30, 1992, fund balance for this purpose, and the balance to come from general taxation, or to take any other action in relation thereto.
11. To see if the District will vote to authorize the School Board to enter negotiations with the Selectmen of the Town of Washington for the purpose of utilizing the Washington Town Hall for additional classroom space, or to take any other action in relation thereto.
12. To see if the District will vote to authorize indefinitely or until the specific recision of such authority, the School Board to apply for, accept and expend, without further action of the School District, money from a state, federal or other governmental unit or a private source, which becomes available during the fiscal year upon the following conditions:
 - A. The money must be used for the legal purposes for which the School District can appropriate money.
 - B. The School Board must hold a public hearing in connection with any proposed expenditure of funds.
 - C. It shall not require the expenditure of additional School District funds. This action is taken pursuant to the authority of RSA 198:20b, or take any other action in relation thereto.
11. To transact any other business that may legally come before said meeting.

Given under our hands at said Washington on this _____ day of February, 1992.

William Rhoades, Chairperson
Larry Leizure
Pamela Vaillancourt

WASHINGTON SCHOOL DISTRICT

STUDENT LIST—1991-1992

WASHINGTON CENTER SCHOOL

Entry

Megan Bezio
 Jesse Bouchard
 Tiree Cote
 Jessica Curran
 Andrea Gilmore
 Mandy Neveu

Grade 2

Phineas Fogg
 Gregory Garvin
 Jason Guay
 Victoria Guay
 Timothy Haker
 Daniel Jackson
 Jenny Loveland
 Jeffrey Paquin

Grade 3

Douglas Cook
 Seth Davis
 Levi Goff
 Laura Rheinheimer
 Sandra Williams

Grade 4

Sarah Crowley
 Benjamin Crane
 Latrisha Clough
 Anthony Farella
 Sarah Sawyer
 Sarah VanYperen

Grade 5

Tricia Boyce
 Kevin Clough
 Richard Dietrich
 Jennifer Eastman
 Rebecca Gathercole
 Nicholas Guay
 Francis Rheinheimer
 Christopher Rhoades

HILLSBORO-DEERING MIDDLE SCHOOL

Grade 6

Daniel Barker
 Lucas Bouchard
 Jessica Crane
 Andrew Williams

Grade 7

Sebastian Filion
 Lori Goodspeed
 Lynn Kraus
 Janet Perry
 Corey Stetson
 Joshua Thornton

Grade 8

Caissie Bouchard
 Kyle Iadonisi
 Melissa Leizure
 April Rock

HILLSBORO-DEERING HIGH SCHOOL

Grade 9

Barbara Jo Bigwood
Kristin Corbett
Susan Eastman
Jennifer Gathercole
Ron Guay
Heather Madrak
Jamie Monteiro
Christian Schwartz
Amy Smith

Grade 10

Connie Barker
Maureen Carter
Jody Ciampa
Karine Fillion
George Sprague
Veronica Stetson

Grade 11

Lottie Campenella
Jason Corbett
Bryan Eastman
Milan McNeil
Jason Richard
Holly Russell
Jeffrey Smith

Grade 12

Delilah Borey
Jinny Corliss
Lorie Guay
Michael Niven
Christopher Otterson

WASHINGTON SCHOOL DISTRICT-1992-93 PROPOSED BUDGET

	1990-91 Adopted Budget	1990-91 Actual Expenditures	1991-92 Adopted Budget	1992-93 Proposed Budget
REGULAR INSTRUCTIONAL PROGRAMS				
Teachers - Salary & Benefits	\$ 74,153	\$ 75,696.58	\$ 79,322	\$ 80,069
Substitutes - Salary & Taxes	728	290.83	727	727
Aides - Salary & Taxes	14,242	14,492.11	14,673	14,673
General Expenses	3,288	5,693.71	4,235	3,053
General Tuitions	236,975	208,184.74	236,100	228,095
Art	3,916	3,514.62	3,971	4,107
English	631	1,072.25	1,195	1,101
Math	651	685.87	958	637
Music	3,776	3,121.14	3,445	3,473
Physical Education	3,996	3,733.70	4,294	4,336
Reading	1,131	1,472.74	1,088	1,046
Readiness	175	172.97	0	174
Science	930	695.57	1,174	1,798
Social Studies	658	568.80	718	1,023
Learning Disabilities	136	676.52	324	336
SUBTOTAL - Regular Inst.	\$345,386	\$320,072.15	\$352,224	\$344,648

SPECIAL EDUCATION

LD Teacher - Salary & Benefits	\$ 10,550	\$ 10,555.93	\$ 16,299	\$ 16,299
Physical Therapy	3,500	2,114.00	3,150	3,257
Occupational Therapy/Tutoring	3,500	1,326.00	2,450	2,533
Out-of-District Tuitions	23,100	12,588.10	17,811	18,440
Summer Program Salary/Tuitions	750	161.00	1,221	814
Summer Program Transportation	168	144.00	252	196
SUBTOTAL - Special Education	\$ 41,568	\$ 26,889.03	\$ 41,183	\$ 41,539

OTHER EDUCATIONAL PROGRAMS

Preschool Assessment	\$ 200	\$ 0	\$ 200	\$ 0
General Testing Supplies	110	86.01	110	151
Nurse - Salary & Benefits	1,042	1,042.67	1,073	1,073
Nursing Expenses	310	9.94	310	250
Psychological Pupil Services	7,630	7,772.96	4,400	3,375
Speech Therapy	3,500	1,326.00	2,800	3,102
SUBTOTAL - Other Educ. Prog.	\$ 12,792	\$ 10,237.58	\$ 8,893	\$ 7,951

STAFF DEVELOPMENT

Tuition Reimbursement	\$ 1,000	\$ 652.00	\$ 1,000	\$ 1,000
-----------------------	----------	-----------	----------	----------

LIBRARY/MEDIA

Librarian - Salary & Benefits	\$ 2,960	\$ 1,831.13	\$ 3,050	\$ 3,050
Library Expenses	1,344	1,109.34	1,232	1,265
SUBTOTAL - Library	\$ 4,304	\$ 2,940.47	\$ 4,282	\$ 4,315

SCHOOL BOARD SERVICES

Board Members Salary	\$ 1,950	\$ 1,950.00	\$ 1,500	\$ 1,500
Board Secretary Salary	480	480.00	480	480
Auditors	75	75.00	75	75
Census	0	0.00	300	0
Legal Fees	750	277.50	750	750
School Board Expenses	300	362.00	300	300
Building Committee Expenses	0	5,000.00	0	0
Board Clerk Salary	40	0	40	40
Treasurer Salary	300	300.00	300	300
Treasurer's Expenses	325	298.35	350	375
Moderator Salary	56	0.00	56	56
Checklist & Ballot Clerk Salary	260	0.00	260	260
Printing	250	105.30	250	250
SUBTOTAL - School Board Serv.	\$ 4,786	\$ 8,848.15	\$ 4,661	\$ 4,386

SUPERINTENDENT'S OFFICE

SAU #34	\$ 24,610	\$ 24,610.00	\$ 21,993	\$ 25,664
---------	-----------	--------------	-----------	-----------

OTHER DISTRICT SERVICES

Worker's Compensation Policy	\$ 650	\$ 876.00	\$ 1,034	\$ 963
Unemployment Compensation	400	162.17	400	400
Advertising	1,500	1,660.21	1,000	1,000
SUBTOTAL - Other Services	\$ 2,550	\$ 2,698.38	\$ 2,434	\$ 2,363

UPKEEP OF BUILDING

Custodial Service	\$ 4,473	\$ 4,155.00	\$ 4,607	4,607
Utilities	774	761.56	885	850
Repairs & Maintenance	800	778.08	800	800
Property Insurance	2,500	2,917.00	2,400	2,250
Supplies/Telephone	1,172	1,055.29	1,229	1,175
Gas	500	0.00	500	750
Fuel Oil	1,300	1,341.22	2,100	2,100
Warrant Article #10	0	0.00	7,000	
SUBTOTAL-Upkeep of Building	\$ 11,519	\$ 11,008.15	\$ 19,521	\$ 12,532

PUPIL TRANSPORTATION

General Transportation	\$ 44,490	\$ 44,428.55	\$ 58,050	\$ 60,210
Special Education Transportation	2,376	2,016.00	2,376	2,160
Field Trips/PE Transportation	2,580	1,756.23	2,728	2,728
SUBTOTAL - Pupil Trans.	\$ 49,446	\$ 48,200.78	\$ 63,154	\$ 65,098

NEW SCHOOL EXPENSES

Custodial/Grounds Upkeep	\$ 0	\$ 0.00	\$ 0	\$ 3,158
Property Insurance	0	0.00	0	3,250
Utilities	0	0.00	0	2,746
SUBTOTAL - New School Expenses	0	0.00	0	9,154

DEBT SERVICE

Debt Principal	\$	0	\$	0.00	\$	0	\$	0
Debt Interest		<u>0</u>		<u>0.00</u>		<u>0</u>		<u>18,303</u>

TOTAL APPROPRIATION:	<u>\$497,961</u>	<u>\$456,156.69</u>	<u>\$519,345</u>	<u>\$536,953</u>
----------------------	------------------	---------------------	------------------	------------------

BOND ISSUE - NEW SCHOOL BUILDING				\$585,700
----------------------------------	--	--	--	-----------

REVENUE

Transportation Service	\$	4,200	\$	4,919
Tuitions		0		11,144
Foundation Aid		0		0
Bond Proceeds		<u>0</u>		<u>585,700</u>

TOTAL REVENUE	<u>\$</u>	<u>4,200</u>	<u>\$</u>	<u>601,763</u>
---------------	-----------	--------------	-----------	----------------

AMOUNT TO BE RAISED BY TAXATION	\$515,145	\$520,890
---------------------------------	-----------	-----------

DOLLAR INCREASE	\$	5,745
-----------------	----	-------

PERCENTAGE INCREASE	1.1%
---------------------	------

REPORT OF THE SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 1990 to June 30, 1991

General Fund

Cash on Hand July 1, 1990		\$ 36,152.99
(Treasurer's Bank Balance)		
Received from Selectmen	\$471,275.00	
Received from State Sources	\$ 338.69	
Received NOW Interest	2,082.82	
Received from Tuitions & Transportation	5,731.42	
Received from Other Sources	<u>347.49</u>	
	\$479,775.42	
 TOTAL Receipts for Fiscal Year:		 \$515,928.41
LESS School Board Orders Paid:		\$457,960.79
Balance on Hand June 30, 1989		\$ 57,967.62

Respectfully submitted:
 LYNDIA B. ROY, Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Washington of which the above is a true summary for the fiscal year ending June 30, 1991, and find them correct in all respects.

Signed: Elizabeth A. Wood
 September 1, 1991

DETAILED STATEMENT OF RECEIPTS

FROM WHOM	DESCRIPTION	AMOUNT
BankEast	Interest	\$ 2,082.82
Town of Washington	Appropriation	471,275.00
State of NH	Foundation Aid	338.69
Windsor School District	Transportation	1,255.50
E. Newcomer	Tuition	4,475.92
Misc.	Voids, refunds, snack program	<u>347.49</u>
		\$479,775.42

WASHINGTON SCHOOL DISTRICT—1990-91 ACTUAL EXPENDITURES
Detail Account Listing

	1990-91 Actual Detail	1990-91 Actual Sub-Total	1990-91 Actual TOTALS
REGULAR INSTRUCTIONAL PROGRAMS			
Teachers—Salary & Benefits			\$ 75,696.58
Salary:		\$60,999.92	
Mary Ann Nagy	\$34,000.00		
Linda Nestler	26,999.92		
Health Insurance:		8,934.68	
Hillsboro-Deering Cooperative	8,934.68		
Retirement:		785.40	
NH Retirement System	785.40		
FICA		4,976.58	
Bank of NH	4,976.58		
Substitutes—Salary & Taxes			290.83
Salary:		270.00	
J. Paradis	135.00		
S. Roberts	45.00		
F. Smith	90.00		
FICA		20.83	
Bank of NH	20.83		
Aides—Salary & Taxes			14,492.11
Salary:		13,454.30	
J. Crowley	5,131.08		
S. Oliveira	1,008.79		
P. Levitz	7,314.43		
FICA:		1,037.81	
Bank of NH	1,037.81		
General Expenses			5,693.71
Assemblies:		641.54	
I.E. Clark, Inc.	39.50		
L. Nestler	95.96		
New England School Supply	170.58		
SAU #34 (Strawberry Banks)	287.00		
Sportdecals, Inc.	48.50		
Repairs & Maintenance:		1,313.50	
Conn Valley Office Machines	1,313.50		
Postage:		186.75	
P. Levitz-Petty Cashier	148.25		
L. Nester	17.00		
Postmaster	21.50		

Supplies		\$ 3,102.86	
New England School Supply	\$ 1,374.23		
H-D Food Service Program	7.00		
Sporttime Select Service	54.95		
Conn Valley Office Machines	285.20		
Hammett	369.67		
Gaskell's General Store	1,011.81		
AV Software:		449.06	
Learnig Arts	96.60		
Duncan Institute	54.42		
Troll Associates	129.44		
McGraw-Hill Book Co.	168.60		
General Tuitions			\$208,184.74
Elementary School Tuitions:		4,048.00	
Marlow School District	4,048.00		
Middle School Tuitions:		90,480.85	
Hillsboro-Deering District	90,480.85		
High School Tuitions:		113,655.89	
Hillsboro-Deering District	113,655.89		
Art			3,514.62
Salary:		2,627.59	
D. Treat-Moul	1,291.09		
D. Dick	1,336.50		
FICA:		202.68	
Bank of NH	202.68		
Supplies:		684.35	
J.L. Hammett	607.71		
D. Dick	76.64		
English			1,072.25
Supplies:		789.49	
Modern Curriculum Press	194.34		
Curriculum Associates	135.28		
D.L.M. Teaching Resources	29.70		
McDougal, Littell & Co.	430.17		
Books:		282.76	
Curriculum Associates	164.57		
Steck-Vaughn Company	118.19		
Math			685.87
Supplies:		258.59	
Creative Publications	26.20		
Addison-Wesley/Longman	21.65		
New England School Supply	73.16		
Silver Burdett	137.58		

Text Books:		\$ 427.28	
Silver Burdett	\$ 427.28		
Music			\$ 3,121.14
Salary:		2,666.00	
E. Ruby	2,666.00		
FICA:		205.64	
Bank of NH	205.64		
Supplies:		249.50	
Suzuki Corporation	249.50		
Physical Education			3,733.70
Salary:		3,517.00	
M. Connell	3,517.00		
Additional Equipment:		216.70	
Sporttime Select Service	153.07		
Gopher	63.63		
Reading			1,472.74
Supplies:		394.00	
New England School Supply	84.74		
Modern Curriculum Press	94.38		
Silver Burdett	214.88		
Text Books:		1,017.58	
Richard Owen Publishers, Inc.	78.31		
Steck-Vaughn Company	39.33		
Silver Burdett	270.32		
Scholastic	629.62		
Replacement Equipment:		61.16	
Hammett	61.16		
Readiness			172.97
Supplies:		172.97	
New England School Supply	108.13		
D.L.M. Teaching Resources	64.84		
Science			695.57
Supplies:		35.75	
New England School Supply	35.75		
Text Books:		643.87	
Modern Curriculum Press	272.92		
Harcourt Brace Jovanovich	316.99		
Scholastic	53.96		
Periodicals:		15.95	
Scienceland, Inc.	15.95		

Social Studies		\$	568.80
Supplies:		\$	39.81
Goulet Printing Company, Inc.	\$	9.50	
McDougal, Littell & Co.		30.31	
Text Books:		489.04	
Silver Burdett		153.13	
MacMillan Publishing Company		335.91	
Periodicals:		39.95	
National Wildlife Federation		29.00	
National Geographic Society		10.95	
Learning Disabilities			676.52
Supplies:		676.52	
Pherus Press		64.09	
The Quick Printer		32.88	
American Guidance Services		501.83	
Scott & McCleary Publishers		31.95	
Silver Burdett		45.77	
SPECIAL EDUCATION			
LD Teacher—Salary & Benefits			10,555.93
Salary:		9,800.00	
J. Johnson	9,800.00		
FICA:		755.93	
Bank of NH	755.93		
Physical Therapy			2,114.00
Physical Therapist:		2,114.00	
Hillsboro-Deering District	1,435.50		
Concord Physical Therapy Assoc.	678.50		
Occupational Therapy			1,326.00
Therapist:		1,326.00	
Hillsboro-Deering District	1,326.00		
Out-of-District Tuitions			12,588.10
Elementary Out-of-District		6,307.10	
Hillsboro-Deering District	6,307.10		
High School Out-of-District		6,281.00	
Hillsboro-Deering District	6,281.00		
Summer Program Tuitions			161.00
Consultant Services:		161.00	
Concord Physical Therapy Assoc.	161.00		
Summer Program Transportation			144.00
Transportation:		144.00	
K. Bigwood	144.00		

OTHER EDUCATIONAL PROGRAMS

Guidance Services		\$	86.01
General Testing Supplies:		\$	86.01
CTB	\$	26.01	
Thomas F. Frye, Ph.D.		60.00	
Nurse—Salary & Benefits			1,052.61
Salary:		968.00	
H. Potthoff	968.00		
FICA:		74.67	
Bank of NH	74.67		
Supplies:		9.94	
H. Potthoff	9.94		
Psychological Pupil Services			7,772.96
Psychological Services:		7,772.96	
Hillsboro-Deering District	7,629.96		
R. Kelly	143.00		
Speech Services:			1,326.00
Speech Therapy:		1,326.00	
Hillsboro-Deering District	1,326.00		

STAFF DEVELOPMENT

Tuition Reimbursement			652.00
Tuition Reimbursement:		652.00	
M. Nagy	295.00		
The Network Inc.	125.00		
J. Johnson	207.00		
The Regional Laboratory	25.00		

LIBRARY/MEDIA

Librarian—Salary & Benefits			1,831.13
Salary:		1,700.00	
P. Devlin	1,700.00		
FICA:		131.13	
Bank of NH	131.13		
Library Expenses			1,109.34
Library Expenses:		1,109.34	
New England School Supply	86.46		
L. Nestler	25.85		
Children's Press	915.14		
Troll Associates	81.89		

SCHOOL BOARD SERVICES

Board Members Salary		\$ 1,950.00
Salary:	\$ 1,950.00	
W. Rhoades	\$ 650.00	
L. Leizure	650.00	
W. Lofgren	650.00	
Board Secretary Salary		480.00
Salary:	480.00	
V. Crane	480.00	
Audit Fees		75.00
Auditor:	75.00	
E. Wood	75.00	
Legal Fees		277.50
Legal:	277.50	
Hatfield, Moran & Barry, PA	277.50	
School Board Expenses		5,362.00
Expenses:	362.00	
NH School Board Association	37.00	
SAU #34	28.00	
H-D Food Service Program	36.00	
NHMA	15.00	
Premier Printing	246.00	
Building Committee Expenses:	5,000.00	
Richard M. Monahon, Jr. AIA	5,000.00	
Treasurer Salary		300.00
Salary:	300.00	
L. Roy	300.00	
Treasurer's Expenses		298.35
Fidelity Bond	100.00	
McCrillis & Eldredge Insurance	100.00	
Supplies:	198.35	
L. Roy	195.35	
Bank of NH	3.00	
District Printing		105.30
Printing:	105.30	
Pherus Press	105.30	
SUPERINTENDENT'S OFFICE		24,610.00
Distric't Share:	24,610.00	
SAU #34	24,610.00	

OTHER DISTRICT SERVICES

Workers' Compensation Policy		\$ 876.00
Insurance Policy:	\$ 876.00	
Knapton & Sterling	\$ 876.00	
Unemployment Compensation		162.17
Unemployment Payments:	162.17	
State of NH - UC	162.17	
District Advertising		1,660.21
Advertising:	1,660.21	
The News Messenger	675.32	
Concord Monitor	507.07	
Union Leader	354.00	
Argus Champion	108.50	
Keene Sentinel	15.32	

UPKEEP OF BUILDING

Custodial Service		4,155.00
Salary:	4,155.00	
J. Borey	4,155.00	
Utilities		761.56
Electricity:	761.56	
Public Service of NH	761.56	
Repairs & Maintenance		778.08
Repairs:	778.08	
Concord Fire Extinguisher Serv.	33.50	
State of NH	550.00	
SAU #34	80.00	
Mamakating Electric Company	57.91	
Valley Home Center	56.67	
Property Insurance		2,917.00
Policy:	2,917.00	
Knapton & Sterling	2,917.00	
Supplies/Telephone		1,055.29
Telephone:	392.68	
Granite State Telephone	392.68	
Supplies:	662.61	
Central Paper Products	284.48	
Valley Home Center	22.30	
Gaskell's General Store	115.79	
J. Borey	178.83	
New England School Supply	61.21	

Fuel Oil			\$ 1,341.22
Oil:		\$ 1,341.22	
J.B. Vaillancourt	\$ 1,341.22		

PUPIL TRANSPORTATION

General Transportation			44,428.55
Private Transportation:		3,735.00	
E. Fecto	3,735.00		
To and From School:		40,693.55	
Valley Transportation	40,693.55		
Special Education Transportation			2,016.00
Transportation:		2,016.00	
K. Bigwood	2,016.00		
Field Trips Transportation			1,036.23
Transportation:		1,036.23	
Valley Transportation	548.78		
L. Nestler	56.45		
M. Nagy	40.00		
Warpula Bus Co. Inc.	391.00		
Physical Education Transportation			720.00
Transportation:		720.00	
Valley Transportation	720.00		

TOTALS	\$456,156.69	\$456,156.69	\$456,156.69
--------	--------------	--------------	--------------

SUPERINTENDENT OF SCHOOLS' REPORT

In my youth I remember watching a television program entitled, "Dragnet". I recall Jack Webb playing the character of Sergeant Joe Friday, Badge 714, L.A.P.D. Sergeant Friday was an all-business type person. In his endless pursuit of the evil-doers, he would systematically gather evidence and carefully question witnesses and suspects. I can still hear him today saying, "... just the facts, m'am" as he tirelessly unravelled the clues necessary to solve the crime. My report this year, in the words of Joe Friday, is 'just the facts'.

A thorough school census conducted this fall confirmed the findings of two years ago; there are many children of preschool age residing in Washington. As these prospective students come of school age they will have the following impact on school enrollment:

	Sept 1992	1993	1994	1995	1996	1997
Gr. 1	6	16	12	10	8	9
Gr. 2	6	6	16	12	10	8
Gr. 3	8	6	6	16	12	10
Gr. 4	5	8	6	6	16	12
Gr. 5	<u>6</u>	<u>5</u>	<u>8</u>	<u>6</u>	<u>6</u>	<u>16</u>
Total	31	41	48	50	52	55

It is noteworthy that the increase in the number of preschool aged children is not peculiar to Washington, as it is occurring nationally.

Secondly, it will be very difficult to fit the projected enrollment into the small classrooms existing at the Center School. These classrooms, of approximately 650 square feet, are strained to the limit with the present enrollment as they attempt to provide space for:

- small group instruction in reading and math
- classroom libraries of more than 1000 volumes
- computers and printers for student use

There are other facts that need to be considered. Construction costs are the lowest they have been in many years. Interest rates on bonds have been dropping. The State continues to meet its commitment to fund school building aid. From the point of view of overall cost, it is a good time to build a school.

On the other hand, everyone is aware of the economic downturns adversely affecting our state and nation. This will also need to be added to our list of facts.

The previously mentioned facts, as well as others, will be utilized when you decide whether to construct a new school building. As you weigh all these factors, I know that the educational needs of the children of Washington will be foremost in your mind.

Respectfully submitted,

Ralph J. Minichiello
Superintendent of Schools

BALANCE SHEET
Fund Balance/Revenue & Expenditures
July 1, 1990 to June 30, 1991

Fund Balance July 1, 1990 \$ 23,078.97

REVENUES:

Current Appropriations	\$471,275.00	
Interest Income	2,082.82	
State Foundation Aid	338.69	
Transportation	5,731.42	
Other Local Revenue	<u>222.49</u>	
Total Revenue		\$ 479,650.42
Total Money Available		\$ 502,729.39

EXPENDITURES:

Regular Instruction	\$320,072.15	
Special Education	26,889.03	
Health Services	1,138.62	
Psychological Services	7,772.96	
Speech Services	1,326.00	
Improvement of Instruction	652.00	
Library Services	2,940.47	
School Board Services	8,848.15	
Office of the Superintendent	24,610.00	
Administration	2,698.38	
Building Maintenance & Operation	11,008.15	
Pupil Transportation	<u>48,200.78</u>	
Total 1990-91 Expenditures:		\$456,156.69

Fund Balance June 30, 1991 \$ 46,572.70

SCHOOL ADMINISTRATIVE UNIT #34 1992-93 BUDGET

	Expense Summary	
	1991-92 Budget	1992-93 Budget
STAFF DEVELOPMENT		
Staff Development	\$ 1,385	\$ 1,385
SAU BOARD SERVICES		
Audit Fees	1,450	1,525
Board Liability Insurance	3,000	3,500
Fidelity Bond	431	431
SUBTOTAL - Board Services	\$ 4,881	\$ 5,456
SUPERINTENDENT'S OFFICE EXPENSE		
Superintendent Salary	\$ 60,163	\$ 60,163
Business Administrator Salary	43,539	43,539
Office Staff Salary	40,765	40,202
Health Insurance	17,910	17,880
Worker's Compensation Ins.	896	1,065
NH Retirement	3,626	7,224
FICA	11,052	11,009
Unemployment Compensation	252	364
In-Service Education	700	700
Legal Fees	300	200
Computer Repair & Maint.	3,100	3,570
Equipment Lease	5,256	0
Travel	750	750
Out-of-District Travel	500	500
Telephone	2,940	3,660
Postage	1,690	1,885
Advertising	200	200
General Supplies	2,400	2,000
Computer Supplies	2,060	2,450
Periodicals	0	400
Office Equipment	0	0
Dues & Fees	410	475
SUBTOTAL—Office Expense	\$ 198,509	\$ 198,236
BUILDING EXPENSES		
Equipment Repairs & Maint.	\$ 1,000	\$ 1,000
Office Rental	12,000	12,000
Property Insurance	375	300
SUBTOTAL - Building Expense	\$ 13,375	\$ 13,300
TOTAL - S.A.U. #34	\$ 218,150	\$ 218,377

	Income Summary	
	1991-92 Budget	1992-93 Budget
FEDERAL PROJECTS		
Chapter 1	\$ 70,000	\$ 70,000
94-142	23,000	23,000
Chapter 2	12,500	12,500
	<hr/>	<hr/>
SUBTOTAL:	\$ 105,500	\$ 105,500
	<hr/>	<hr/>
TOTAL BUDGET	<u>\$ 323,650</u>	<u>\$ 323,877</u>
REVENUES		
Federal Projects	\$ 105,500	\$ 105,500
Interest Earned	1,000	1,000
DISTRICT ASSESSMENT	\$ 217,150	\$ 217,377

SAU #34 PROPOSED ADMINISTRATIVE SALARIES
1992-93 BUDGET

Superintendent of Schools	\$ 60,163.00
Business Administrator	<u>43,539.00</u>
TOTAL	\$ 103,702.00

District Assessment of Administrative Salaries

Hillsboro-Deering	\$ 90,490.00
Washington	12,247.00
Windsor	964.00

S.A.U. #34 PRORATION OF EXPENSES
Operating Budget 1992-93

District	1990 Equalized Valuation	Valuation %	1990/91 A.D.M. Pupils	Pupil %	Combined %	District Share
Hillsboro-						
Deering	\$326,773,900	77.34%	1,214.3	97.18%	87.26%	\$189,681
Washington	87,866,890	20.79%	35.2	2.82%	11.81%	25,664
Windsor	<u>7,900,838</u>	<u>1.87%</u>	<u>0.0</u>	<u>0.0%</u>	<u>0.93%</u>	<u>2,032</u>
TOTALS:	\$422,541,628	100.00%	1,249.5	100.00%	100.00%	\$217,377

LETTER FOR ANNUAL REPORT

The people of Washington have much to be proud of regarding the education system they have supported and provided for their children. As we approach the half-way mark of this new school year, the grade school children have again been provided with a stable and superior teaching staff. The voters and taxpayers of Washington have provided that staff with most of the resources which they require to pursue an aggressive and progressive curriculum.

Our middle school and high school students have been provided with as good an educational opportunity as can be practically attained in light of regional and size limitations which exist in Washington and the immediately surrounding area. Again, this would not be possible without the broad support of the residents of our community.

All of the above accomplishments have been attained as a result of reactive measures taken by the School District. As we approach a significant crossroads of change and growth in Washington, it is time for citizens to again look at necessary actions in order to not only be responsibly reactive, but additionally proactive. Some of these actions will be addressed at our upcoming School District Annual Meeting. Others should be addressed and discussed now even though immediate action may not be necessary or desirable.

In case of the former, this year's warrant carries, again, an article to bond a new school building for our elementary school children. In this, the fourth year in which a new school has been proposed, we see the school population projections previously presented as coming to fruition. We see the influx of students not a distant future event, but a certainty only a year away. Sixty percent of our voters recognized the need for a new school facility last year. Replacement of our undersized, 110-year-old school building needs the support of two-thirds of our voters this year.

In the case of longer term issues, we have all read and heard of our national shortfall in competitiveness in the world marketplace. Most of this shortfall needs to be addressed in our educational system in order to make the long-term commitments to reverse this unfortunate trend. Toward this end, discussion and action on the part of responsible citizens should be a top priority relative to the broad issues of preschool education, longer school years, sweeping curriculum changes, and aggressive volunteer participation in our education system. More specific to the situation in the Town of Washington are issues related to improvement in the education provided our middle and high school students. These issues include better preparation for our children to be future providers, to serve in the nation's and community's service, and to go on to higher education where warranted.

Your school board encourages your participation at the March 7th School Meeting and invites your regular attendance at school board meetings held the fourth Monday of each month.

Respectfully submitted,
Washington School Board

SCHOOL NURSE'S REPORT

The first day of school a head check of all students was conducted to detect the presence of head lice. No students were found to be affected.

A student immunization survey was completed and forwarded to the N.H. Division of Public Health Services. All students comply with N.H. law 141:c.

Audio and visual testing has been completed and the parents of students who demonstrated potential defects have been notified.

A program entitled "Aids, What does it Mean?" developed especially for elementary school children was presented to the upper grades in November. A nutrition program entitled "Snappy Snacks" with an emphasis on choosing healthy foods was presented in February.

In the Spring, heights and weights will be taken. It is always a joy to note the growth of the children since the previous year.

I would like to express my appreciation to Linda Nestler and Mary Ann Nagy for all their kindness in helping me set up for my little programs. I also would like to thank the selectmen for their cooperation in permitting me to use the Town Hall for vision and hearing screening.

As always, it is a pleasure to work in a community that cares so much for their children.

Respectfully submitted,

HELENE POTTHOFF, R.N.
Washington Center
School Nurse

HEAD TEACHER'S REPORT

The opening of the 1991-1992 school year found us with two new and ambitious staff members in addition to our tried and true regulars. Our new music teacher is Julie Mette and our physical education teacher is Patricia Collins McCarthy. MaryAnn Nagy continues to do a superb job as our entry through second grade teacher. Patricia Levitz is Mrs. Nagy's aide as well as my efficient helper with the school's secretarial needs. Our compassionate and very special learning disabilities teacher, Jane Johnson, continues to help students with special needs. Helene Potthoff, the school nurse, comes once a month to check the medical needs of the students. Jean Crowley continues as my irreplaceable aide in the third through fifth grade classroom. Our art teacher, Dianne Dick, marvels us with her art expertise.

In our primary room, Mrs. Nagy concentrates on the challenging task of teaching her young students to read and work with math skills needed in everyday life. Using the whole language approach to reading exposes these youngsters to necessary English skills, math skills, science skills and social studies.

Last year, in social studies, Mrs. Nagy's students learned about the fire department. Continuing the study of community life, this year the students are learning about the post office. Trips to Washington's and Concord's post offices have been part of this program.

The primary students' visit to the planetarium reinforced their study of the solar system which is a part of this year's science program. The primary program will also include the study of dinosaurs; a subject which seems to truly enthrall the students. Mrs. Nagy will conclude the year's science program with a study of insects and a field trip to Squam Lake.

This year's social studies program for third through fifth grades will be a comprehensive study of the history of the United States; from the Constitution to the present. My students have already studied federal, state and local government. A trip to the State House and Supreme Court in Concord, helped students gain a better understanding and appreciation of how their government works. As part of the curriculum, the students will be introduced to each president and his place in history. Our frequent discussions of current events help the children understand the rapid changes in the world today, while enhancing their knowledge of places throughout the world.

I began this year's science program with the study of mushrooms. The Barkers were kind enough to let us use their land to help in this venture. We also learned about moss, ferns, mold, viruses and bacteria. We are currently studying the weather. The study of the human body will be our next project. The end of the year will see more study in physical science and the study of insects and flowering plants. Switching in this manner, between scientific disciplines, holds the children's interest.

This year, Washington Center School is placing particular emphasis on literature and the writing process. Each year, Mrs. Nagy provides her young students with the basic writing skills needed to experience success and pleasure

in writing stories. Her students come to me prepared to continue growth, development and maturity in writing. Our study of tall tales, myths, legends, fairy tales, short stories, fables, folk tales and poems, is helping the students to write their own stories.

With the aid of a federal block grant, we intend to invite noted authors to Washington Center School. These visits shall provide the students with the encouragement and emphasis needed to become accomplished writers.

As an end of the year school project, Mrs. Nagy and I plan to have a "students as authors night". The students will have their stories/poems on display for the community and their parents to view. Interested students will read their special pieces of written work. We invite the community to join us for this event.

As a final note, I once again wish to thank the parents and the Washington community for the support they give the children. On behalf of the staff, I wish to express particular appreciation for your support of the Christmas and spring concerts. Miss Mette works very hard with the children to make these performances successful.

We welcome you to come and visit your Washington community school!

Respectfully submitted,

LINDA NESTLER
Head Teacher

WASHINGTON SCHOOL DISTRICT ANNUAL MEETING

March 9, 1991

The Annual School District meeting of the Washington School District was opened at 2:00 pm at Camp Morgan Lodge, by Moderator Robert W. Crane II.

Bruce Woodbury moved to dispense with the reading of the Warrant and accept it as written. Philip Barker seconded. VOICE VOTE, on Mr. Woodbury’s motion **carried**.

The Moderator then introduced the School Board, School Superintendent, Ballot Clerks, Clerk, Assistant Clerk, Assistant Moderator and Supervisors of the Checklist. He also explained how he would conduct the meeting.

ARTICLE 1: The following officials of the School District were chosen by nonpartisan ballot. The polls were opened at 2:15 pm and closed at 6:00 pm. Total votes cast: 139.

MODERATOR for one year: Robert W. Crane, II	136 votes
CLERK for one year: Vicki Crane	138 votes
SCHOOL BOARD for one year: Pamela Vaillancourt	88 votes
SCHOOL BOARD for three years: Larry F. Leizure	130 votes
TREASURER for one year: Lynda B. Roy	118 votes
AUDITOR for one year: Elizabeth Wood	31 votes

ARTICLE 2: Mr. Rhoades moved, “that the District raise and appropriate the sum of five hundred seventy three thousand nine hundred dollars (\$573,900.00), said sum to be raised by the issuance of bonds or serial notes in accordance with the provisions of RSA: 33, the municipal finance act, said sum to be used for the design, construction, original equipping, and related fees and expenses of a new elementary school building, all in accordance with the plans and designs as approved by the Washington School Board and on file at the School District office in Hillsboro, and further to appropriate to the purposes set forth in the bond issue any interest or income earned on the proceeds from the sale of the bonds.” Larry Leizure seconded the motion.

Mr. Rhoades then pointed out the need of a new school facility, explaining the overcrowded conditions not existing at the present school. He then asked all to look at the school projections, available in the handout, of those preschool children already living within the Town, and noting that in two years there is the probability of 17 students entering the first grade. He also pointed out that there are an additional 7 preschool children now living in Stoddard at the end of the Valley Road, who would be tuitioned into out school system.

Mr Rhoades went on to explain the affordability of the proposed school, with economic times as they are, the contracting fees are at base level figures and the interest rate on the bonds are also substantially low. And with the offset of the State Aid and the income from the tuition students, the tax burden on the taxpayers would be reduced.

Mr. Rhoades then showed the details of the school, and explained how the building we were voting on under this article did not include a multipurpose room due to the fact the after last year's vote, the Board heard many complaints on the extravagance of the room. He also told the people that this was a turn key cost, meaning that when the job was done, everything would be done, right down to the furniture.

Mirian O'Keefe asked if the multipurpose room could be added on later and was answered; yes.

Charles Field expressed a concern with the plans showing the bathroom located in two different locations, depending on whether or not a multipurpose room was added or not. It was explained that these locations were located at their most economical positions, depending on the actual building design.

Mrs. Calender asked what the extra cost of the multipurpose room would add to the average person's taxers. Mr. Rhoades stated that the extra room would cost an additional \$66,000.00 or about \$.80 to the tax rate.

The question of whether or not the project was put out to bid was raised and Mr. Rhoades explained that last year they went with the Build/Design concept as it was the least expensive.

Charles Field asked if there would be a clerk of works to oversee the project. Mr. Rhoades stated that the Board did not feel it was necessary due to safeguards within the Board and the state's involvement.

David Hunt asked if there were any warranties and was answered; yes, a two year blanket warranty.

Other questions were answered as to the move-in date being January 1, 1992; that yes, the School District attorney would review the contract and yes, the budget does not include maintenance of the old school building if the Town did not decide to take it over.

The State Aid was questioned as to its guarantee. Ronald Jager stated that the Governor argued against the current rate of 30 percent. Ralph Minichiello disagreed with Mr. Jager, explaining that the Governor introduced an increase in school aid.

James Hofford spoke of the hard times we are now facing but felt the time to build a new school was now, and complimented the School Board on bringing to the Town the most affordable school project available.

Robert Dunton spoke against the project.

Polls were open for voting for one hour from 3:10 pm to 4:10 pm. There were 146 votes cast; 98 needed to pass. Yes-87; No-59, the article failed.

ARTICLE 3: William Lofgren moved to dismiss the article. William Rhoades seconded the motion.

VOICE VOTE: article was dismissed.

ARTICLE 4: Larry Leizure moved to dismiss the article. William Rhoades seconded the motion.

VOICE VOTE: article was dismissed.

ARTICLE 5: William Lofgren moved to dismiss the article. Larry Leizure seconded the motion.

VOICE VOTE: article was dismissed.

ARTICLE 6: Larry Leizure moved to dismiss the article. William Lofgren seconded the motion.

VOICE VOTE: article was dismissed.

ARTICLE 7: Larry Leizure moved, "that the District determine and appoint the salaries of the School Board and fix the compensation for any other officers or agents of the District as printed in the Annual Report." William Rhoades seconded the motion. Robert Crane asked if there were raises included and was answered no.

VOICE VOTE: motion **carried**.

ARTICLE 8: Villiam Rhoades moved, "that the District accept the reports of agents, auditors and committees or officers chosen as printed in the Annual Report; with the correction of the teachers' salaries on page S10 which are reversed." Larry Leizure seconded the motion.

VOICE VOTE: motion **carried**.

ARTICLE 9: William Lofgren moved, "that the District vote to raise and appropriate the sum of five hundred twelve thousand three hundred forty-five dollars (\$512,345.00) for the support of schools, the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the District." Larry Leizure seconded the motion.

Robert Crane asked if there were any raises and answered yes; a 3 percent raise to the teaching staff.

Robert Crane moved to amend the article, "that the amount raised for the support of schools be decreased so as the amount for all school-paid personnel be at the same level as the 1990-1991 budget. Dollar amount, \$3,205.00, so the amount to be raised and appropriated would be \$509,140.00." Richard Cilley seconded the motion.

Mr. Crane explained that with the economic times as they are, no one is getting raises.

VOICE VOTE: on Mr. Crane's amendment **failed**.

Julia Dunton moved to amend the article, "to amend the total raised and appropriated to \$493,000.00." Betty Wood seconded the motion. Mrs. Dunton felt that approximately \$19,000.00 budgeted for the safeguard of two additional tuition students was not needed.

VOICE VOTE: on Mrs. Dunton's amendment **failed**.

VOICE VOTE: on the original motion **carried**.

ARTICLE 10: Larry Leizure moved, "that the District vote to raise and appropriate the sum of \$7,000.00 for building improvements, repairs and modifications at the Washington Center School." William Lofgren seconded the motion.

Mr. Leizure explained that \$3,500.00 was for furnace repairs and the remaining \$3,500.00 for fire escape maintenance and an egress from the back LD room.

Robert Crane moved to dismiss the article due to the fact that this article was not printed in the warrant of the Annual Report that we had already accepted all reports in a previous article. Jeannette Crane seconded the motion. Mike Otterson raised the question, were not the official warrants posted properly with the correct articles? Allan Goodspeed commented on the fact that the posted warrants had the location whited out and typed over.

VOICE VOTE: on Mr. Crane's motion to dismiss **failed**.

VOICE VOTE: on the original motion **carried**.

ARTICLE 11: William Lofgren moved, "that the District vote to authorize the School Board to apply for, accept and expend, without further action of the School District meeting, money from any source which becomes available during the fiscal year, upon the following conditions:

- A. The money must be used for the legal purposes for which the school district can appropriate money.
- B. The School Board must hold a public hearing in connection with any proposed expenditure of funds.
- C. It shall not require the expenditure of additional school district funds."

Larry Leizure seconded the motion.

VOICE VOTE: motion **carried**.

ARTICLE 12: To transact any other business that may legally come before said meeting.

Bruce Woodbury moved, "that the school meeting be held at Camp Morgan in 1992." Robert Crane seconded the motion.

VOICE VOTE: Mr. Woodbury's motion **carried**.

James Hofford stated that with sixty percent vote in favor of a new school, that yes, the Town does want a new school and asked for all to show their appreciation to the School Board. The Board then received a standing round of applause.

Philip Barker moved to adjourn the meeting. Linda Barker seconded the motion.

VOICE VOTE: to adjourn, **carried**. 5:00 pm.

Respectfully submitted,

Vicki L. Crane
School District Clerk

Municipal Annual Report Contest

This award is presented to the community of WASHINGTON,

New Hampshire as recognition of the achievement of high-quality and
excellence in the production of its annual report.

Category 1-750 Award SECOND PLACE

Board of Judges

Jonathan J. Steiner
William M. Martens, Jr.
Stephen D. Dodge

[Signature]
President, NHMA

[Signature]
Executive Director
NHMA

